

EXHIBIT B

[Claim Summary Chart]

CLI-1425716v8

A00589

A0589

Dana Corporation

Calculated Reclamation Claims as of June 30, 2006

Client	Letter Assertion Amount	Electronic Demand Amount	Variance: Letter vs. Electronic	Agreement Reached Adjustment	Unfiled Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Reclam. Period	Shipped to Non-Debtor	Not Reclaimable Good	Amount Disallowed	Validated Claim Before Legal Adjust.	Legal Defense Adjustment	Valid Reclamation Claim
A.M.S.E.A., Inc.	\$228,491	\$194,071	(\$34,420)	(\$28,491)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$28,491)	\$0	\$0	\$0
A. Schuman, Inc.	\$52,802	\$52,802	\$0	\$0	\$0	\$0	\$0	(\$86,143)	\$0	\$0	(\$1,459)	(\$87,601)	\$5,300	(\$5,300)	\$0
AW Systems Co	\$144,819	\$0	(\$144,819)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$144,819)	\$0	\$0	\$0
ABB, Inc.	\$145,438	\$142,836	\$2,602	\$0	\$0	(\$2,454)	\$0	(\$18,388)	(\$12,894)	\$0	\$0	(\$145,438)	\$0	\$0	\$0
Absolute Machine, Inc.	\$198,249	\$0	(\$198,249)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$198,249)	\$0	\$0	\$0
Abundant Manufacturing, Inc.	\$494,917	\$0	(\$494,917)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$494,917)	\$0	\$0	\$0
AccuCast Technology	\$103,551	\$0	(\$103,551)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$103,551)	\$0	\$0	\$0
Accurate Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACEMCO Incorporated	\$2,869,935	\$2,842,348	(\$27,587)	\$0	\$0	(\$24,922)	(\$2,619,218)	(\$80,300)	(\$98,008)	\$0	\$0	(\$2,869,935)	\$0	\$0	\$0
Adith Stampers Co.	\$71,450	\$0	(\$71,450)	(\$71,450)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$71,450)	\$0	\$0	\$0
Advanced Cart Parts, Inc.	\$10,859	\$0	(\$10,859)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,859)	\$0	\$0	\$0
Advanced Electronic Systems, LP	\$45,755	\$0	(\$45,755)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$45,755)	\$0	\$0	\$0
Advanced Systems & Controls, Inc.	\$231,117	\$204,082	(\$27,035)	(\$23,117)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$23,117)	\$0	\$0	\$0
Alfima Group, Inc.	\$1,360,086	\$0	\$0	\$0	\$0	(\$987,654)	(\$376,214)	(\$32,624)	(\$258,749)	\$0	\$0	(\$1,355,141)	\$4,945	(\$14,945)	\$0
AFL Automotive LP	\$3,454	\$0	(\$3,454)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,454)	\$0	\$0	\$0
Air Dynamics, Inc.	\$20,355	\$20,355	\$0	\$0	\$0	(\$20,355)	\$0	\$0	\$0	\$0	\$0	(\$20,355)	\$0	\$0	\$0
Air Hydro, Inc.	\$35,283	\$25,283	\$0	\$0	\$0	(\$20,000)	\$0	\$0	(\$5,581)	\$0	(\$3,028)	(\$23,283)	\$0	\$0	\$0
Alekhon Corporation	\$1,806,115	\$1,806,115	\$0	\$0	\$0	(\$65,460)	(\$1,871,980)	(\$1,482,808)	(\$282,617)	\$0	\$0	(\$1,898,784)	\$0	\$0	\$0
A-1 Compensated Glass, Inc.	\$122,963	\$144,449	\$21,486	\$0	\$0	\$0	(\$115,170)	(\$15,399)	(\$8,940)	\$0	(\$5,230)	(\$144,449)	\$0	\$0	\$0
Alcoa Foundry and Machine Co., Inc.	\$4,687	\$0	(\$4,687)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,687)	\$0	\$0	\$0
Alcoa	\$807,112	\$729,143	(\$77,969)	(\$807,112)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$807,112)	\$0	\$0	\$0
Al State Fastener Corporation	\$703,486	\$0	(\$703,486)	(\$703,486)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$703,486)	\$0	\$0	\$0
Aluminum Lufkin	\$1,317,667	\$1,317,667	\$0	\$0	\$0	(\$335,723)	(\$652,953)	(\$344,344)	(\$8,227)	\$0	\$0	(\$1,317,667)	\$0	\$0	\$0
Alfred Chusick & Engineering Company	\$221,088	\$221,088	\$0	\$0	\$0	(\$114,473)	(\$114,473)	(\$30,024)	(\$1,701)	\$0	(\$252)	(\$226,466)	\$14,603	(\$14,603)	\$0
Alfred Ritz Corporation	\$1,075,015	\$0	(\$1,075,015)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,075,015)	\$0	\$0	\$0
Altha Industries	\$0	\$5,729	\$5,729	(\$5,729)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,729)	\$0	\$0	\$0
Alnico Steel Products Corporation	\$1,387,846	\$155,342	(\$1,232,504)	(\$1,387,846)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,387,846)	\$0	\$0	\$0
Alpha Sintered Metals, Inc.	\$611,445	\$727,868	\$116,423	\$0	\$0	(\$590,218)	(\$456,438)	(\$79,698)	(\$10,143)	\$0	\$0	(\$634,557)	\$91,308	(\$51,309)	\$0
Alva Mfg. Corp. d/b/a Spencer Forge &	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
American Agro Co., Inc.	\$101,725	\$293,462	\$191,737	\$0	\$0	\$0	\$0	(\$203,452)	\$0	\$0	\$0	(\$203,452)	\$0	\$0	\$0
American Axle & Manufacturing, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
American National Rubber Co	\$7,617	\$0	(\$7,617)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,617)	\$0	\$0	\$0
American Carbon, Inc.	\$169,203	\$228,464	\$89,261	\$0	(\$220,464)	\$0	\$0	\$0	\$0	\$0	\$0	(\$220,464)	\$0	\$0	\$0
Amlex Packaging Corp.	\$31,511	\$0	(\$31,511)	(\$31,511)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,511)	\$0	\$0	\$0
Anacostia Industrial Solutions	\$122,275	\$122,275	\$0	\$0	\$0	\$0	\$0	(\$109,717)	(\$12,510)	\$0	\$0	(\$109,717)	\$12,558	(\$12,558)	\$0
ANCA, Inc.	\$476,430	\$476,430	\$0	\$0	\$0	\$0	\$0	(\$476,430)	\$0	\$0	\$0	(\$476,430)	\$0	\$0	\$0
Anker Fasteners	\$28,478	\$0	(\$28,478)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$28,478)	\$0	\$0	\$0
Andro Biotech, Inc.	\$52,415	\$52,415	\$0	\$0	\$0	(\$9,398)	(\$39,535)	(\$30,535)	(\$12,510)	\$0	\$0	(\$52,415)	\$0	\$0	\$0
AnvilWelder, Inc.	\$1,695,046	\$1,645,716	(\$49,330)	\$0	\$0	(\$276,581)	(\$50,004)	(\$769,034)	(\$52,801)	\$0	(\$9,546)	(\$1,723,432)	\$562,553	(\$562,553)	\$0
Ashland Distribution Co	\$24,294	\$0	(\$24,294)	(\$24,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$24,294)	\$0	\$0	\$0
Associated Super - Banza Group	\$19,375	\$19,375	\$0	\$0	(\$19,375)	\$0	\$0	\$0	\$0	\$0	\$0	(\$19,375)	\$0	\$0	\$0
Associated Tube Industries	\$73,013	\$0	(\$73,013)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$73,013)	\$0	\$0	\$0
Atlantic Tool & Die Co.	\$31,088	\$0	(\$31,088)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,088)	\$0	\$0	\$0
Auriga Petroleum, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Automated Packaging Systems	\$10,620	\$10,321	(\$299)	(\$308)	\$0	(\$9,860)	\$0	\$0	(\$1,600)	\$0	\$0	(\$10,620)	\$0	\$0	\$0
Automatic Spinning	\$737,319	\$806,471	\$69,153	\$0	\$0	(\$538,014)	(\$370)	(\$43,867)	(\$52,801)	\$0	(\$48,150)	(\$894,201)	\$112,270	(\$112,270)	\$0
Automotive S. A. de C. V.	\$538,016	\$538,016	\$0	\$0	\$0	(\$538,016)	(\$538,016)	(\$135,053)	(\$76,244)	\$0	\$0	(\$614,260)	\$23,968	(\$590,292)	\$0

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Claimant	Letter Assertion Amount	Electronic Demand Amount	Variance: Letter vs. Electronic	Agreement Reached Adjustment	Un timely Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Return Period	Shipped to Non-Denior	Net Reclaimable Good	Amount Disallowed	Validated Claim Before Legal Adjust.	Legal Defense Adjustment	Valid Reclaimable Claim
Automotive Modern Technology, Ltd.	\$20,007	\$0	(\$20,007)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$20,007)	\$0	\$0	\$0
Actec Manufacturing Corporation	\$386,613	\$0	(\$386,613)	(\$386,613)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$386,613)	\$0	\$0	\$0
BAC Distribution Center, Inc.	\$161,676	\$206,464	\$44,788	\$0	\$0	\$0	\$0	(\$108,286)	(\$58,707)	\$0	\$0	\$0	\$9,380	(\$3,382)	\$0
BAC Machine Company	\$1,446,740	\$0	(\$1,446,740)	(\$1,446,740)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,446,740)	\$0	\$0	\$0
B C MacDonald & Co.	\$4,820	\$10,493	\$5,673	\$0	\$0	\$0	\$0	(\$5,177)	\$0	\$0	(\$5,356)	(\$10,403)	\$0	\$0	\$0
Barnes Group, Inc. Associated Springs/Glo	\$19,376	\$0	(\$19,376)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$19,376)	\$0	\$0	\$0
BASF The Chemical Company	\$186,148	\$0	(\$186,148)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$186,148)	\$0	\$0	\$0
Bastian Materials Handling (BMH)	\$2,595	\$2,595	\$0	\$0	\$0	\$0	\$0	(\$2,595)	\$0	\$0	\$0	(\$2,595)	\$0	\$0	\$0
Bealco Technologies Ltd	\$1,385,223	\$1,264,219	(\$121,004)	\$0	\$0	(\$250,028)	(\$17,701)	(\$467,238)	(\$469,320)	\$0	\$0	(\$1,325,861)	\$59,361	(\$59,361)	\$0
Berkas Commercial Vehicle Systems/So	\$578,412	\$578,412	\$0	\$0	\$0	(\$7,013)	\$0	(\$540,606)	\$0	\$0	(\$57,399)	(\$578,412)	\$0	\$0	\$0
Beth Media LLC	\$591,099	\$591,092	(\$7)	\$0	\$0	(\$38,769)	(\$3,265)	(\$540,606)	\$0	\$0	\$0	(\$591,099)	\$0	\$0	\$0
Block Steel Corporation	\$44,408	\$0	(\$44,408)	(\$44,408)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$44,408)	\$0	\$0	\$0
Bolton Thermal Processing, Inc.	\$103,333	\$103,222	(\$111)	\$0	\$0	(\$70,607)	\$0	(\$32,326)	\$0	\$0	\$0	(\$103,333)	\$0	\$0	\$0
Borlin Pressed Steel Company, The	\$60,823	\$40,804	(\$19,839)	(\$60,823)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$60,823)	\$0	\$0	\$0
BRC Rubber & Plastics, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Brun Hodge & Associates, Inc.	\$25,473	\$25,333	(\$140)	\$0	\$0	\$0	\$0	(\$21,578)	(\$2,430)	\$0	(\$1,325)	(\$25,473)	\$0	\$0	\$0
Buckhorn Stampers Company, Inc.	\$60,051	\$50,051	\$0	\$0	\$0	\$0	\$0	\$0	(\$60,051)	\$0	\$0	(\$60,051)	\$0	\$0	\$0
Benson Precision Products, Inc.	\$1,173,274	\$0	(\$1,173,274)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,173,274)	\$0	\$0	\$0
Europe 7, VALUE	\$0	\$837,317	\$837,317	\$0	(\$837,317)	\$0	\$0	\$0	\$0	\$0	\$0	(\$837,317)	\$0	\$0	\$0
Brunner International, Inc.	\$3,220,871	\$88,547	(\$3,132,324)	\$0	\$0	\$0	(\$2,502)	(\$33,862)	\$0	\$0	\$0	(\$3,218,888)	\$2,183	(\$2,183)	\$0
Buss North America, Inc.	\$339,292	\$339,292	\$0	\$0	\$0	(\$314,438)	\$0	\$0	(\$24,854)	\$0	\$0	(\$339,292)	\$0	\$0	\$0
Bulk Molding Compounds, Inc.	\$225,542	\$0	(\$225,542)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$225,542)	\$0	\$0	\$0
Busha Enterprises Division, Inc.	\$501,905	\$401,581	(\$100,324)	\$0	\$0	(\$110,802)	\$0	(\$205,054)	\$0	\$0	\$0	(\$500,791)	\$1,126	(\$1,126)	\$0
Breton-Sellen Associates, Inc.	\$135,007	\$260,698	\$133,162	\$0	\$0	(\$675)	(\$450)	(\$160,204)	(\$58,340)	\$0	\$0	(\$209,669)	\$0	\$0	\$0
C&H Die Casting, Inc.	\$205,723	\$714,269	(\$511,354)	\$0	\$0	(\$19,228)	\$0	(\$173,275)	(\$22,877)	\$0	\$0	(\$205,723)	\$0	\$0	\$0
Carro Fane, Inc.	\$208,725	\$197,515	(\$11,111)	\$0	\$0	(\$525,200)	\$0	(\$124,765)	\$0	\$0	\$0	(\$251,976)	\$47,649	(\$47,649)	\$0
Carducci S.A. de C V	\$6,947,538	\$6,780,321	(\$167,217)	\$0	\$0	(\$1,608,421)	(\$1,188,259)	(\$2,574,356)	(\$1,408,020)	\$0	\$0	(\$5,995,946)	\$7,562	(\$7,562)	\$0
Caterpillar, Inc.	\$310,435	\$0	(\$310,435)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$310,435)	\$0	\$0	\$0
Champion Gasket and Rubber Co.	\$11,158	\$11,158	\$0	\$0	\$0	\$0	\$0	(\$8,251)	(\$2,907)	\$0	\$0	(\$11,158)	\$0	\$0	\$0
Charlton Metal Products, Inc.	\$593,689	\$543,089	\$50,600	\$0	\$0	(\$175,559)	(\$19,727)	(\$295,199)	(\$15,116)	\$0	(\$20)	(\$509,620)	\$34,049	(\$34,049)	\$0
Cherter Manufacturing Co., Inc.	\$98,034	\$0	(\$98,034)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$98,034)	\$0	\$0	\$0
Chicago Extruded Metals Co. (Berkshire)	\$728,554	\$214,255	(\$514,299)	(\$728,554)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$728,554)	\$0	\$0	\$0
Clevis Engine Parts	\$0	\$1,281	\$1,281	\$0	(\$1,281)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,281)	\$0	\$0	\$0
Clevis & Clevis Industries	\$6,512	\$0	(\$6,512)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,512)	\$0	\$0	\$0
Clevis G&P & Products, Inc. USA Inc.	\$57,431	\$0	(\$57,431)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$57,431)	\$0	\$0	\$0
Colter Manufacturing	\$0	\$22,043	\$22,043	\$0	(\$22,043)	\$0	\$0	\$0	\$0	\$0	\$0	(\$22,043)	\$0	\$0	\$0
Color Box, LLC	\$47,707	\$47,707	\$0	\$0	\$0	(\$47,707)	\$0	(\$4,462)	\$0	\$0	\$0	(\$47,707)	\$0	\$0	\$0
Columbus Foundry, LP	\$4,462	\$0	(\$4,462)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,462)	\$0	\$0	\$0
Commander Precision Machine, Inc.	\$78,030	\$78,030	\$0	(\$78,030)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$78,030)	\$0	\$0	\$0
Commercial Food Products	\$916,786	\$147,728	(\$768,058)	\$0	(\$147,728)	\$0	\$0	\$0	\$0	\$0	\$0	(\$147,728)	\$0	\$0	\$0
Comarant Bar Products, Inc.	\$0	\$0	\$0	(\$910,780)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$910,780)	\$0	\$0	\$0
Conduz, Inc.	\$106,894	\$84,613	(\$22,281)	\$0	\$0	(\$5,526)	(\$5,526)	(\$584,065)	(\$5,022)	\$0	\$0	(\$396,894)	\$0	\$0	\$0
ConsoPhibus Company	\$145,347	\$545,347	\$400,000	\$0	\$0	(\$3,300,184)	(\$3,300,184)	(\$194,781)	\$0	\$0	\$0	(\$545,347)	\$0	\$0	\$0
Consolidated Metal Products, Inc.	\$15,435	\$0	(\$15,435)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,435)	\$0	\$0	\$0
Consolidated Metals, Inc.	\$1,700,955	\$0	(\$1,700,955)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,700,955)	\$0	\$0	\$0
Conflux, Inc.	\$50,220	\$50,220	\$0	\$0	\$0	(\$50,220)	\$0	(\$50,220)	\$0	\$0	\$0	(\$50,220)	\$0	\$0	\$0
Conversion Resources, Inc.	\$76,297	\$0	(\$76,297)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$76,297)	\$0	\$0	\$0
Codanis Plus Inc.	\$28,014	\$28,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$28,014)	\$0	\$0	\$0
Cooper-Standard Automotive	\$2,157,626	\$768,049	(\$1,389,577)	\$0	\$0	(\$451,593)	(\$110,792)	(\$306,512)	\$0	\$0	\$0	(\$2,157,626)	\$981	(\$981)	\$0
Craig Assembly, Inc.	\$107,172	\$0	(\$107,172)	\$0	\$0	\$0	(\$10,363)	(\$52,599)	(\$1,754)	\$0	\$0	(\$107,172)	\$0	\$0	\$0
Cranishan Machine Group	\$11,795	\$11,795	\$0	\$0	\$0	(\$1,235)	\$0	(\$8,080)	(\$1,570)	\$0	\$0	(\$11,795)	\$0	\$0	\$0
Curtis Screw Co., Inc.	\$59,919	\$55,105	(\$4,814)	\$0	\$0	(\$17,520)	(\$5,303)	(\$15,256)	(\$11,621)	\$0	\$0	(\$59,919)	\$7,365	(\$7,365)	\$0
Dato Metal Bulletproof, LLC	\$1,735,395	\$1,710,573	(\$24,822)	\$0	\$0	(\$355)	\$0	(\$1,710,623)	\$0	\$0	\$448	(\$1,735,395)	\$0	\$0	\$0

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Claimant	Letter Assertion Amount	Electronic Demand Amount	Variance: Letter vs. Electronic	Agreement Reached Adjustment	Unfiled Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Reclaim Period	Shipped to Non-Defiler	Not Reclaimable Good	Amount Disallowed	Validated Claim Before Legal Adjust.	Legal Defense Adjustment	Valid Reclamation Claim
FOR Mechanical, Inc.	\$26,302	\$0	(\$26,302)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$26,302)	\$0	\$0
Foras Sales E.A. de C.V.	\$659,352	\$659,352	\$0	\$0	\$0	\$0	\$0	(\$45,174)	(\$164,878)	\$0	\$0	\$0	(\$659,352)	\$0	\$0
Formtek Metal Forming	\$310,615	\$310,615	\$0	\$0	\$0	\$0	\$0	(\$256,065)	(\$54,550)	\$0	\$0	\$0	(\$310,615)	\$0	\$0
Fortna, Inc.	\$400,837	\$400,837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$400,837)	\$0	\$0
Fox Valley Fence	\$524,647	\$524,647	\$3,453	\$0	\$0	\$0	\$0	(\$503,278)	(\$17,872)	\$0	\$0	\$0	(\$528,001)	\$0	\$0
Freudenberg Dichtungen und Schweißungen	\$61,466	\$61,466	\$5,246	\$0	\$0	\$0	(\$67,712)	\$0	\$0	\$0	\$0	\$0	(\$67,712)	\$0	\$0
Freudenberg SAS	\$70,014	\$70,014	\$23,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$53,724)	\$0	\$0
Freudenberg-NOK, Inc.	\$2,283,029	\$2,283,029	(\$2,283,029)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,283,029)	\$0	\$0
Fromm Electric Supply Corporation	\$68,792	\$68,792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$68,792)	\$0	\$0
GSC Foundry Co.	\$54,417	\$167,022	\$132,605	\$0	\$0	\$0	(\$112,607)	(\$114,185)	(\$67,952)	\$0	\$0	\$0	(\$176,716)	(\$10,306)	\$0
Gas Systems & Services	\$72,454	\$112,949	\$40,495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$112,949)	\$0	\$0
GE Oilco	\$199,580	\$0	(\$199,580)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$199,580)	\$0	\$0
General Die Casters, Inc.	\$617,856	\$0	(\$617,856)	(\$617,856)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$617,856)	\$0	\$0
GKN DriveLine Bowling Green	\$2,569,875	\$0	(\$2,569,875)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,569,875)	\$0	\$0
GKN DriveLine North America, Inc.	\$3,640,980	\$0	(\$3,640,980)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,640,980)	\$0	\$0
GKN Sinter Metals North America	\$40,260	\$42,719	\$2,459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$42,719)	\$0	\$0
Gleason Cutting Tools Corporation	\$215,994	\$121,303	(\$94,691)	\$0	\$0	\$0	\$0	\$0	(\$3,071)	\$0	\$0	\$0	(\$215,994)	\$0	\$0
Gleason Works	\$341,304	\$281,115	(\$60,189)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$341,304)	\$0	\$0
Global Automotive Systems	\$22,836	\$0	(\$22,836)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$22,836)	\$0	\$0
Global Tool & Automation Corp	\$163,951	\$165,253	\$1,302	\$0	\$0	\$0	(\$17,269)	(\$136,715)	(\$1,302)	\$0	\$0	\$0	(\$165,253)	\$0	\$0
Goodway Canada, Inc.	\$32,514	\$0	(\$32,514)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$32,514)	\$0	\$0
Goodway Tire & Rubber Co.	\$2,789,413	\$0	(\$2,789,413)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,789,413)	\$0	\$0
Grand Northern Products Ltd	\$13,545	\$18,929	\$5,454	\$0	\$0	\$0	(\$4,515)	(\$14,484)	\$0	\$0	\$0	\$0	(\$18,929)	\$0	\$0
Grede Foundries, Inc.	\$1,252,219	\$1,157,057	(\$95,162)	\$0	\$0	\$0	(\$101,341)	(\$545,858)	(\$394,023)	\$0	\$0	\$0	(\$1,223,062)	(\$28,257)	\$0
Greenway of NC, Inc.	\$1,200	\$1,800	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,800)	\$0	\$0
Guide Engineering, LLC	\$147,148	\$111,534	(\$35,614)	(\$147,148)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$147,148)	\$0	\$0
Gunite Corporation	\$1,204,628	\$721,702	(\$522,926)	\$0	\$0	\$0	\$0	\$0	(\$168,366)	\$0	\$0	\$0	(\$1,204,628)	\$0	\$0
H&F Machine Co.	\$25,563	\$0	(\$25,563)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$25,563)	\$0	\$0
H.C. Black, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heas TCM Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heldes Brake Products Corporation	\$2,085,281	\$0	(\$2,085,281)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,085,281)	\$0	\$0
Heldex Garment Corp	\$193,406	\$189,496	\$3,910	\$0	\$0	\$0	(\$3,910)	(\$173,034)	\$0	\$0	\$0	\$0	(\$193,406)	\$0	\$0
Heldex Hydraulics Corporation	\$21,065	\$21,268	\$203	\$0	\$0	\$0	(\$203)	(\$173,034)	\$0	\$0	\$0	\$0	(\$21,268)	\$0	\$0
Hamilton Mold & Machine, Inc.	\$332,540	\$259,550	(\$72,990)	\$0	\$0	\$0	\$0	\$0	(\$203)	\$0	\$0	\$0	(\$332,540)	\$0	\$0
Hamilton Steel Products, LLC	\$0	\$831,431	\$831,431	(\$831,431)	\$0	\$0	\$0	(\$122,530)	(\$136,720)	\$0	\$0	\$0	(\$831,431)	\$0	\$0
Hastings Manufacturing Co.	\$543	\$0	(\$543)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$543)	\$0	\$0
Hayes Lemmerz International, Inc.	\$51,253	\$0	(\$51,253)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$51,253)	\$0	\$0
Heat Treat Company of America	\$264,663	\$0	(\$264,663)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$264,663)	\$0	\$0
Hedeman Steel Products, Inc.	\$566,534	\$566,534	\$0	(\$566,534)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$566,534)	\$0	\$0
Hendrickson Holdings, LLC	\$1,099,117	\$0	(\$1,099,117)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,099,117)	\$0	\$0
Hendel Corporation	\$321,126	\$320,288	\$838	(\$838)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$321,126)	\$0	\$0
Hilke International	\$31,392	\$31,392	\$0	(\$31,392)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,392)	\$0	\$0
Hiltschmidt Incorporated	\$891,350	\$235,514	(\$655,836)	\$0	\$0	\$0	\$0	(\$205,514)	\$0	\$0	\$0	\$0	(\$891,350)	\$0	\$0
Hoechst Celanese, USA, Inc.	\$12,739	\$37,089	\$24,350	\$0	\$0	\$0	\$0	(\$205,514)	(\$18,704)	\$0	\$0	\$0	(\$37,089)	\$0	\$0
Holland USA, Inc.	\$414,747	\$414,747	\$0	\$0	\$0	\$0	\$0	(\$205,514)	\$0	\$0	\$0	\$0	(\$414,747)	\$0	\$0
Hollingsworth & Vose Company	\$0	\$295,040	\$295,040	\$0	\$0	\$0	\$0	(\$205,514)	\$0	\$0	\$0	\$0	(\$295,040)	\$0	\$0
Hoodhead Fluidcare, Inc. Houghton (Heron)	\$1,013,154	\$0	(\$1,013,154)	(\$1,013,154)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,013,154)	\$0	\$0
Hower Tool Division	\$12,407	\$8,250	(\$4,157)	\$0	\$0	\$0	\$0	(\$8,250)	\$0	\$0	\$0	\$0	(\$12,407)	\$0	\$0
Huron Castings, Inc.	\$100,707	\$0	(\$100,707)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$100,707)	\$0	\$0
Huron Inc.	\$143,232	\$143,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$143,232)	\$0	\$0
Hutchins Industries, Inc.	\$1,409,574	\$152,840	(\$1,256,734)	\$0	\$0	\$0	(\$111,687)	(\$733,613)	(\$22,487)	\$0	\$0	\$0	(\$1,409,574)	(\$410)	\$0
Hydro Aluminum Rockledge, Inc. d/b/a H	\$237,869	\$0	(\$237,869)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$237,869)	\$0	\$0
Hydro Tite Corporation	\$242,281	\$0	(\$242,281)	(\$242,281)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$242,281)	\$0	\$0

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Claimant	Letter Assertion Amount	Electronic Demand Amount	Variances Letter vs. Electronic	Agreement Reached Adjustment	Unlinely Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Reclam. Period	Shipped to Non-Debtor	Not Reclaimable Good	Amount Disallowed	Validated Claim Before Legal Adjust.	Legal Defense Reclamation Adjustment	Valid Reclamation Claim
HyPro, Inc.	\$168,215	\$0	(\$168,215)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$168,215)	\$0	\$0	\$0
I. Schumann & Co.	\$47,601	\$47,601	\$0	\$0	\$0	\$0	\$0	(\$46,243)	\$0	\$0	(\$1,348)	(\$47,601)	\$0	\$0	\$0
ICG Castings, Inc.	\$40,888	\$40,888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$40,888)	\$0	\$0	\$0
Impact Forge, Inc. (Net/Dunn Furne)	\$264,798	\$0	(\$264,798)	(\$264,798)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$264,798)	\$0	\$0	\$0
Impetal Fabricating Co. of Texas, Inc.	\$50,454	\$41,061	(\$9,393)	\$0	\$0	(\$1,055)	\$0	(\$18,332)	(\$22,448)	\$0	\$0	(\$52,288)	\$165	(\$165)	\$0
Indiana Tube Corporation	\$237,888	\$141,352	(\$96,536)	\$0	\$0	(\$71,497)	\$0	(\$58,222)	\$0	\$0	(\$11,632)	(\$237,888)	\$0	\$0	\$0
Induction Services, Inc.	\$100,126	\$0	(\$100,126)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$100,126)	\$0	\$0	\$0
Industrial Air Centers, Inc.	\$61,137	\$61,137	\$0	\$0	\$0	\$0	\$0	(\$61,137)	\$0	\$0	\$0	(\$61,137)	\$0	\$0	\$0
Industrial Coatings, Inc.	\$20,580	\$0	(\$20,580)	(\$20,580)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$20,580)	\$0	\$0	\$0
Industrial Division Group	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial Nut Core	\$207,085	\$51,056	(\$156,029)	\$0	\$0	\$0	\$0	(\$51,056)	\$0	\$0	\$0	(\$207,085)	\$0	\$0	\$0
Inletec, Inc.	\$31,226	\$31,226	\$0	\$0	\$0	\$0	\$0	(\$31,226)	\$0	\$0	\$0	(\$31,226)	\$0	\$0	\$0
Integrated Manufacturing, Inc.	\$10,773	\$16,868	(\$6,095)	(\$6,095)	\$0	(\$10,668)	\$0	\$0	\$0	\$0	\$0	(\$10,668)	\$0	\$0	\$0
Intertec Metals	\$7,118	\$0	(\$7,118)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,118)	\$0	\$0	\$0
International Paper	\$13,231	\$0	(\$13,231)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,231)	\$0	\$0	\$0
International Precision Machinery (IPM)	\$200,629	\$0	(\$200,629)	(\$200,629)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$200,629)	\$0	\$0	\$0
International Trade Wares, LLC	\$1,067,323	\$0	(\$1,067,323)	(\$1,067,323)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,067,323)	\$0	\$0	\$0
Inventor Industries, Inc.	\$27,674	\$27,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$27,674)	\$0	\$0	\$0
IPMA Holding Corp. KUKA Schweissana	\$54,178	\$7,281	(\$46,897)	\$0	\$0	(\$7,281)	\$0	\$0	\$0	\$0	\$0	(\$54,178)	\$0	\$0	\$0
J.O. Gallardo Company	\$462	\$7,701	(\$7,239)	\$0	\$0	(\$7,239)	\$0	\$0	\$0	\$0	\$0	(\$7,239)	\$0	\$0	\$0
J.O. Winer & Associates, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
JAE Tech, Inc.	\$8,146	\$24,630	(\$16,484)	\$0	\$0	\$0	\$0	(\$16,484)	\$0	\$0	\$0	(\$24,630)	\$0	\$0	\$0
Jensenman Standard Co.	\$112,000	\$0	(\$112,000)	(\$112,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$112,000)	\$0	\$0	\$0
James Tool Machine & Engineering, Inc.	\$436,359	\$436,359	\$0	\$0	\$0	(\$436,359)	\$0	\$0	\$0	\$0	\$0	(\$436,359)	\$0	\$0	\$0
JE Hoffman & Co.	\$44,702	\$44,702	\$0	\$0	\$0	(\$44,702)	\$0	\$0	\$0	\$0	\$0	(\$44,702)	\$0	\$0	\$0
Jenabon Sales Inc.	\$428,973	\$428,973	\$0	\$0	\$0	(\$428,973)	\$0	\$0	\$0	\$0	\$0	(\$428,973)	\$0	\$0	\$0
Jenier Steel Industries, Inc.	\$81,200	\$74,877	(\$6,323)	\$0	\$0	(\$6,323)	\$0	\$0	\$0	\$0	\$0	(\$81,200)	\$0	\$0	\$0
Kaiser Aluminum	\$1,567,147	\$1,567,147	\$0	\$0	\$0	(\$1,567,147)	\$0	\$0	\$0	\$0	\$0	(\$1,567,147)	\$0	\$0	\$0
KAMAX LP	\$18,623	\$0	(\$18,623)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$18,623)	\$0	\$0	\$0
Kendall Electric, Inc.	\$7,622	\$7,622	\$0	\$0	\$0	(\$7,622)	\$0	\$0	\$0	\$0	\$0	(\$7,622)	\$0	\$0	\$0
Kernmetal Inc.	\$1,574	\$0	(\$1,574)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,574)	\$0	\$0	\$0
Kernal Steel Corp.	\$11,857	\$11,857	\$0	\$0	\$0	(\$11,857)	\$0	\$0	\$0	\$0	\$0	(\$11,857)	\$0	\$0	\$0
Ker Phastex, LLC	\$635,963	\$635,963	\$0	\$0	\$0	(\$635,963)	\$0	\$0	\$0	\$0	\$0	(\$635,963)	\$0	\$0	\$0
Kinkaidata Foods, Inc.	\$301	\$1,000	(\$699)	\$0	\$0	(\$699)	\$0	\$0	\$0	\$0	\$0	(\$1,000)	\$0	\$0	\$0
Kitchen-Duo, Inc.	\$137,560	\$0	(\$137,560)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$137,560)	\$0	\$0	\$0
Klitcher, Inc.	\$292,132	\$57,115	(\$235,017)	(\$235,017)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$292,132)	\$0	\$0	\$0
Krofti Biale Company	\$37,115	\$0	(\$37,115)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$37,115)	\$0	\$0	\$0
Kroy Corporation of USA	\$1,611,170	\$628,168	(\$982,002)	(\$982,002)	\$0	(\$628,168)	\$0	\$0	\$0	\$0	\$0	(\$1,611,170)	\$0	\$0	\$0
Kyle Precision Specialties, Inc.	\$499,016	\$62,012	(\$437,004)	(\$437,004)	\$0	(\$437,004)	\$0	\$0	\$0	\$0	\$0	(\$499,016)	\$0	\$0	\$0
Kyren Corporation	\$19,404	\$28,028	(\$8,624)	\$0	\$0	(\$8,624)	\$0	(\$12,928)	(\$10,780)	\$0	\$0	(\$28,028)	\$0	\$0	\$0
L&H Supply Company, Inc.	\$20,287	\$20,287	\$0	\$0	\$0	\$0	\$0	(\$19,141)	(\$1,088)	\$0	\$0	(\$20,287)	\$0	\$0	\$0
L&J Faber, Inc.	\$124,150	\$0	(\$124,150)	(\$124,150)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$124,150)	\$0	\$0	\$0
L&W Engineering, Inc.	\$662,084	\$662,084	\$0	\$0	\$0	(\$662,084)	\$0	\$0	\$0	\$0	\$0	(\$662,084)	\$0	\$0	\$0
Lake Erie Products	\$812,238	\$877,648	\$66,410	\$0	\$0	(\$66,410)	\$0	\$0	\$0	\$0	\$0	(\$812,238)	\$0	\$0	\$0
Leander Lubricants	\$80,495	\$0	(\$80,495)	\$0	\$0	(\$80,495)	\$0	\$0	\$0	\$0	\$0	(\$80,495)	\$0	\$0	\$0
LeClair Manufacturing Company	\$22,001	\$22,001	\$0	\$0	\$0	(\$22,001)	\$0	(\$22,001)	(\$0,394)	\$0	\$0	(\$22,001)	\$0	\$0	\$0
Lisberry Gas Technology, Inc.	\$167,061	\$0	(\$167,061)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$167,061)	\$0	\$0	\$0
Lina Paper Company, Inc.	\$53,490	\$53,490	\$0	\$0	\$0	(\$53,490)	\$0	\$0	\$0	\$0	\$0	(\$53,490)	\$0	\$0	\$0
Linsola Electric Co., The	\$80,360	\$80,360	\$0	\$0	\$0	(\$80,360)	\$0	(\$88,960)	\$0	\$0	\$0	(\$88,960)	\$0	\$0	\$0
Lin-Gas	\$1,468	\$3,529	(\$2,061)	\$0	\$0	(\$2,061)	\$0	\$0	\$0	\$0	\$0	(\$3,529)	\$0	\$0	\$0
Univest	\$11,168	\$5,770	(\$5,398)	\$0	\$0	(\$5,398)	\$0	\$0	\$0	\$0	\$0	(\$11,168)	\$0	\$0	\$0
Medlock Tool & Die, Inc.	\$122,049	\$51,364	(\$70,685)	\$0	\$0	(\$70,685)	\$0	(\$35,913)	(\$7,365)	\$0	\$0	(\$122,049)	\$0	\$0	\$0
MedSteel	\$4,940,715	\$1,854,391	(\$3,086,324)	(\$3,086,324)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,940,715)	\$0	\$0	\$0

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Claimant	Letter Assertion Amount	Electronic Demand Amount	Variance: Letter vs. Electronic	Agreement Reached Adjustment	Timeliness Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Reclam. Period	Shipped in Non-Deliver	Not Reclaimable Good	Amount Disallowed	Validated Claim Before Legal Adjust.	Legal Defense Reclamation Adjustment	Valid Claim
Madison-Kipp Corporation	\$2,037,782	\$0	(\$2,037,782)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,037,782)	\$0	\$0	\$0
Magna Products Corp	\$6,238	\$6,238	\$0	\$0	\$0	\$0	\$0	(\$6,238)	\$0	\$0	\$0	(\$6,238)	\$0	\$0	\$0
Mazomed Sales & Warehouse, LLC	\$207,352	\$373,881	\$166,529	\$0	\$0	(\$25,118)	(\$33,741)	(\$16,185)	(\$108,720)	\$0	\$0	(\$385,755)	\$0	(\$8,226)	\$0
Micro-Bionics, Inc.	\$113,027	\$313,647	(\$200,620)	\$0	\$0	\$554	\$0	(\$280,218)	\$0	\$0	(\$22,831)	(\$302,275)	\$11,552	(\$11,552)	\$0
Mark IV Device Products Inc	\$409,259	\$409,259	\$0	\$0	\$0	(\$278,500)	(\$53,347)	(\$122,592)	(\$14,820)	\$0	\$0	(\$409,259)	\$0	\$0	\$0
Marlin Tubing, LP	\$879,091	\$1,191,132	\$311,241	\$0	\$0	(\$1,059,794)	\$0	(\$74,317)	(\$55,551)	\$0	(\$1,500)	(\$1,191,132)	\$0	\$0	\$0
Marti Manufacturing Co	\$140,280	\$140,280	\$0	\$0	\$0	(\$55)	\$0	(\$140,225)	\$0	\$0	\$0	(\$140,280)	\$0	\$0	\$0
Matinez Group, Inc.	\$134,401	\$134,401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$134,401)	\$0	\$0	\$0
Master Products Co., The	\$122,077	\$110,934	\$11,143	(\$122,077)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$122,077)	\$0	\$0	\$0
McDaniel Machinery	\$285,050	\$305,750	\$20,700	\$0	\$0	\$0	\$0	(\$305,750)	\$0	\$0	\$0	(\$305,750)	\$0	\$0	\$0
MCF Industries, Inc.	\$470,631	\$470,631	\$0	\$0	\$0	\$0	\$0	(\$422,134)	\$0	\$0	\$0	(\$422,134)	\$48,497	(\$48,497)	\$0
Mohrle-Cair	\$23,142	\$0	(\$23,142)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$23,142)	\$0	\$0	\$0
Means Industries, Inc.	\$16,577	\$16,577	\$0	\$0	\$0	(\$5,223)	\$0	\$0	\$0	\$0	\$0	(\$16,577)	\$0	\$0	\$0
Mellor Industries, Inc.	\$541,872	\$355,745	\$186,127	(\$541,872)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$541,872)	\$0	\$0	\$0
Melroe Engine Parts/Welling Automotive	\$41,276	\$41,276	\$0	\$0	\$0	(\$59)	\$0	(\$41,216)	\$0	\$0	\$0	(\$41,276)	\$0	\$0	\$0
Mercer Forge Corporation	\$2,717,054	\$2,506,871	\$210,183	(\$2,717,054)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,717,054)	\$0	\$0	\$0
Mertor Suspension Systems, Co.	\$34,710	\$0	(\$34,710)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$34,710)	\$0	\$0	\$0
Mertor WABCO Control Systems	\$52,855	\$52,855	\$0	\$0	\$0	(\$2,600)	\$0	(\$50,255)	(\$2,200)	\$0	\$0	(\$52,855)	\$37,564	(\$37,564)	\$0
Metal Forming & Coiling Corporation	\$193,851	\$197,054	\$3,203	\$0	\$0	(\$197,054)	\$0	\$0	\$0	\$0	\$0	(\$197,054)	\$0	\$0	\$0
Metal Powder Products	\$257,479	\$0	(\$257,479)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$257,479)	\$0	\$0	\$0
Metalworks Company LLC	\$6,488,148	\$8,370,165	\$1,882,017	\$0	\$0	(\$2,107)	(\$20,512)	(\$7,201,742)	(\$84,620)	\$0	(\$473,110)	(\$6,728,632)	\$377,373	(\$377,373)	\$0
Meter Corporation	\$42,547	\$42,547	\$0	\$0	\$0	(\$3,890)	\$0	(\$38,657)	\$0	\$0	\$0	(\$42,547)	\$0	\$0	\$0
MGM Brakes	\$505,574	\$230,958	(\$274,616)	\$0	\$0	(\$11,025)	\$0	(\$199,516)	(\$41,453)	\$0	(\$7)	(\$526,621)	\$36,953	(\$36,953)	\$0
Mob HydroMechanics Corp.	\$125,019	\$216,053	\$91,034	\$0	\$0	(\$33,164)	\$0	(\$113,788)	(\$88,885)	\$0	(\$2,105)	(\$216,053)	\$0	\$0	\$0
Mochlen Rod Products	\$82,720	\$0	(\$82,720)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$82,720)	\$0	\$0	\$0
Mochlen Rubber Products, Inc.	\$103,247	\$103,247	\$0	\$0	\$0	\$0	\$0	(\$103,247)	\$0	\$0	\$0	(\$103,247)	\$0	\$0	\$0
McWaters Forge Corporation	\$555,031	\$540,130	(\$14,901)	\$0	\$0	(\$530,303)	\$0	(\$45,598)	(\$1,827)	\$0	\$0	(\$555,031)	\$0	\$0	\$0
Milwood Stamping	\$90,134	\$65,664	(\$24,470)	\$0	\$0	(\$17,827)	\$0	\$0	\$0	\$0	\$0	(\$17,827)	\$0	\$0	\$0
Milwaukee Wire Products	\$0	\$85,614	\$85,614	\$0	\$0	(\$153)	\$0	\$0	\$0	\$0	\$0	(\$85,614)	\$0	\$0	\$0
Milwaukee Precision Components, Inc.	\$143,270	\$143,270	\$0	\$0	\$0	(\$153)	\$0	(\$141,513)	\$0	\$0	\$0	(\$141,513)	\$1,805	(\$1,805)	\$0
mmGears North America	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Milwaukee Group, Ltd.	\$27,531	\$101,665	(\$74,134)	\$0	\$0	(\$11,300)	\$0	(\$83,474)	(\$1,509)	\$0	(\$2,024)	(\$94,983)	\$76	(\$76)	\$0
Milut USA, Inc.	\$13,253	\$0	(\$13,253)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,253)	\$0	\$0	\$0
Milut & Co. (U.S.A.), Inc.	\$536,672	\$0	(\$536,672)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$536,672)	\$0	\$0	\$0
Mifal Plastics, Inc.	\$55,691	\$0	(\$55,691)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$55,691)	\$0	\$0	\$0
Modern Silicone Technologies	\$242,208	\$0	(\$242,208)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$242,208)	\$0	\$0	\$0
Monroe Machine Company	\$1,529,391	\$629,444	(\$909,946)	(\$1,529,391)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,529,391)	\$0	\$0	\$0
Moson & Elmhurst Company, The	\$68,199	\$0	(\$68,199)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$68,199)	\$0	\$0	\$0
Moson Control Industries, Inc.	\$1,149,518	\$0	(\$1,149,518)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,149,518)	\$0	\$0	\$0
Motion Industries, Inc.	\$190,432	\$11,800	(\$178,632)	\$0	\$0	(\$20,399)	(\$32,075)	\$0	(\$3,123)	\$0	(\$145,934)	(\$210,232)	\$0	\$0	\$0
Mokeman, Inc.	\$569,880	\$110,785	(\$459,095)	\$0	\$0	(\$75,785)	\$0	(\$44,000)	\$0	\$0	\$0	(\$599,880)	\$0	\$0	\$0
Mokeman, Inc.	\$116,646	\$116,160	(\$486)	\$0	\$0	(\$38,488)	(\$594)	(\$15,691)	(\$1,495)	\$0	\$0	(\$116,646)	\$0	\$0	\$0
Mokma, Inc.	\$17,850	\$17,850	\$0	\$0	\$0	(\$9,818)	\$0	\$0	(\$4,033)	\$0	\$0	(\$17,850)	\$0	\$0	\$0
Morano International Corporation	\$24,883	\$0	(\$24,883)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$24,883)	\$0	\$0	\$0
Nalco Company	\$783,709	\$241,044	(\$542,665)	\$0	\$0	(\$5,501)	\$0	(\$235,543)	\$0	\$0	\$0	(\$783,709)	\$0	\$0	\$0
National-Standard Company	\$1,890,106	\$0	(\$1,890,106)	(\$1,890,106)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,890,106)	\$0	\$0	\$0
Nearah Foundry	\$623	\$4,016	\$3,393	\$0	\$0	\$0	\$0	\$0	(\$4,163)	\$0	\$0	(\$4,016)	\$0	\$0	\$0
Nell Engineered Company, Inc.	\$59,209	\$439,571	\$380,362	\$0	\$0	(\$5,953)	\$0	(\$433,618)	\$0	\$0	\$0	(\$59,209)	\$0	\$0	\$0
Nell-Peterson Company	\$175,062	\$0	(\$175,062)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$175,062)	\$0	\$0	\$0
Net Force	\$5,053	\$8,445	\$3,392	\$0	\$0	\$0	\$0	(\$5,003)	(\$3,392)	\$0	\$0	(\$5,053)	\$0	\$0	\$0
Netway Systems & Mfg. Co., Inc.	\$35,222	\$35,222	\$0	(\$35,222)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$35,222)	\$0	\$0	\$0
New Technology Steel, LLC	\$564,769	\$531,037	(\$33,732)	\$0	\$0	(\$510,120)	\$0	(\$11,977)	\$0	\$0	\$0	(\$564,769)	\$0	\$0	\$0
Nissan Trading Corp., USA	\$146,165	\$146,165	\$0	\$0	\$0	\$0	\$0	(\$146,165)	(\$55,330)	\$0	\$0	(\$146,165)	\$0	\$0	\$0
NMB Technologies Corp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Claimant	Letter Association Amount	Electronic Demand Amount	Variances Letter vs. Electronic	Agreement Reached Adjustment	Unaffiliated Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Reclam. Period	Shipped to Non-Debtor	Not Reclaimable Good	Amount Disallowed	Validated Claim Before Legal Adjust.	Legal Defense Adjustment	Valid Reclamation Chain
Northern Electric Company, Inc.	\$48,668	\$48,668	\$0	\$0	\$0	\$13,810	\$0	\$19,563	\$379	\$0	\$14,098	\$14,098	\$0	\$0	\$0
Nichols/Gilman, Inc.	\$1,374,715	\$1,374,715	\$0	\$0	\$0	\$28,418	\$148,599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nova Tube Indiana, LLC	\$3,043,095	\$5,054,656	\$1,451,561	\$0	\$0	\$17,028	\$0	\$3,228,266	\$1,552,601	\$0	\$288,460	\$5,054,656	\$0	\$0	\$0
NSK Corp.	\$223,805	\$223,807	\$2	\$0	\$0	\$3,662	\$0	\$162,489	\$29,716	\$0	\$0	\$223,807	\$0	\$0	\$0
NTN Bearing Corporation of America	\$4,689,425	\$4,689,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,689,425	\$0	\$0	\$0
Nucor Fastener	\$11,317	\$33,950	\$22,634	\$0	\$0	\$24,457	\$0	\$1,665	\$5,599	\$0	\$748	\$532,707	\$1,244	\$1,244	\$0
Nucor Steel Turbine, Inc.	\$1,503,691	\$1,503,691	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,503,691	\$0	\$0	\$0
Oakley Industries, Inc.	\$111,140	\$130,575	\$19,435	\$0	\$0	\$0	\$0	\$111,140	\$19,435	\$0	\$0	\$19,435	\$0	\$0	\$0
ODM Tool & Manufacturing Co., Inc.	\$996,909	\$0	\$996,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Offshore Metals (America) Inc.	\$126,956	\$0	\$126,956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ohio Tool Systems, Inc.	\$51,028	\$51,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,028	\$0	\$0	\$0
Ohio Transmission & Pumps Company	\$75,074	\$32,278	\$42,796	\$0	\$0	\$37,793	\$0	\$0	\$4,895	\$0	\$0	\$15,820	\$0	\$0	\$0
Oil Corp. - Glacier Vastalwell, Inc./AU	\$207,094	\$234,635	\$27,542	\$0	\$0	\$69,204	\$0	\$198,798	\$35,833	\$0	\$0	\$234,635	\$0	\$0	\$0
Oiler Pipe Co., Inc.	\$26,909	\$26,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Olympian Tool	\$90,694	\$0	\$90,694	\$90,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Omit Forge, Inc.	\$264,789	\$0	\$264,789	\$264,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Oxam Systems Products, Inc.	\$82,835	\$0	\$82,835	\$82,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parker Hannifin Corporation	\$2,370,419	\$0	\$2,370,419	\$2,370,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parman Lubricants	\$0	\$3,248	\$3,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Penn Aluminum International, Inc.	\$334,086	\$0	\$334,086	\$334,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Phoenix Seedling Mfg. Co.	\$25,777	\$0	\$25,777	\$25,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pinnacle	\$46,052	\$0	\$46,052	\$46,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pioneer Steel	\$124,620	\$0	\$124,620	\$124,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Precision Metals S.A. de C.V.	\$25,975	\$25,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pert City Group	\$458,136	\$685,212	\$227,076	\$685,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Power Supply Industries, Inc.	\$171,985	\$59,307	\$112,678	\$59,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PPG Industries, Inc.	\$491,735	\$491,735	\$0	\$491,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR Machine Works, Inc.	\$79,593	\$216,469	\$136,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Praxair Corporation	\$391,467	\$0	\$391,467	\$391,467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Precision Partners	\$9,492,299	\$1,859,052	\$7,633,247	\$1,859,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Premix, Inc.	\$468,591	\$0	\$468,591	\$468,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pregis Corporation	\$1,907,841	\$1,900,003	\$7,838	\$1,900,003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prestige Shamrock, Inc.	\$313,107	\$0	\$313,107	\$313,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Phidion & Co., Inc.	\$14,295	\$14,295	\$0	\$14,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prosource Tooling & Manufacturing, Inc.	\$0	\$144,730	\$144,730	\$144,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
QLC, Inc.	\$25,357	\$37,362	\$12,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quincy Synthetic Rubber Co., Inc.	\$04,506	\$64,506	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quincy Tool & Gear, Inc.	\$20,030	\$20,030	\$0	\$20,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R & A Tool & Engineering	\$553,100	\$553,100	\$0	\$553,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R T Vandenberg	\$38,713	\$0	\$38,713	\$38,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Raba Aute Ltd	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ranier Tool and Die Company	\$22,431	\$69,160	\$46,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RBC Bearings Inc.	\$491,704	\$491,704	\$0	\$491,704	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rea Metal Wire Company	\$127,490	\$127,490	\$0	\$127,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reze-Ortodox GmbH HFM Code 4026	\$1,323,513	\$0	\$1,323,513	\$1,323,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reliable Castings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rey Forge Division of J.J. Ryan Corros	\$3,875,954	\$1,263,478	\$2,612,476	\$2,612,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rural Metal Valley, Inc.	\$7,438	\$7,438	\$0	\$7,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rebure Corporation	\$60,094	\$60,094	\$0	\$60,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RMG Foundry, LLC	\$42,522	\$166,845	\$124,323	\$0	\$0	\$0	\$0	\$145,423	\$16,565	\$0	\$0	\$166,845	\$0	\$0	\$0
RMT, Inc.	\$31,116	\$0	\$31,116	\$31,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Robert Bosch Corp.	\$2,992,680	\$2,992,673	\$7	\$2,992,673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Claimant	Letter Assertion Amount	Electronic Demand Amount	Variance: Letter vs. Electronic	Agreement Reached Adjustment	Undisputed Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Reclam. Period	Shipped to Non-Destor	Good	Amount Disallowed	Validated Chain Before Legal Adjust.	Legal Defense Adjustment	Reclamation Chain
Robin Industries, Inc.	\$301,330	\$210,677	(\$170,462)	\$0	\$0	\$0	\$0	\$0	(\$35,957)	\$0	(\$27)	(\$268,440)	\$114,883	(\$114,883)	\$0
ROC-Kester Industrial Co. Taiwan	\$715,000	\$0	(\$715,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$715,000)	\$0	\$0	\$0
ROC-Super, Ltd. TE City Taiwan Hsin	\$121,954	\$0	(\$121,954)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$121,954)	\$0	\$0	\$0
Rombina Mfg. & Distrib. Inc.	\$52,212	\$52,212	\$0	\$0	\$0	\$0	\$0	\$0	(\$52,212)	\$0	\$0	(\$52,212)	\$0	\$0	\$0
Rohm and Haas	\$45,777	\$45,777	(\$10,000)	\$0	\$0	(\$25,346)	\$0	\$0	(\$25,346)	\$0	\$0	(\$45,777)	\$0	\$0	\$0
Rid Manufacturing of America Inc	\$22,849	\$0	(\$22,849)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$22,849)	\$0	\$0	\$0
ROMI Machine Tools, Ltd.	\$137,024	\$72,556	(\$64,468)	\$0	\$0	\$0	\$0	\$0	(\$72,556)	\$0	\$0	(\$137,024)	\$0	\$0	\$0
Rubber Associates, Inc.	\$73,595	\$0	(\$73,595)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$73,595)	\$0	\$0	\$0
S&A Products	\$750,000	\$232,200	(\$17,600)	(\$232,200)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$232,200)	\$0	\$0	\$0
S&R, Inc.	\$93,269	\$93,269	\$0	\$0	\$0	\$0	\$0	\$0	(\$93,269)	\$0	\$0	(\$93,269)	\$0	\$0	\$0
S&S Screw Machine Company LLC	\$21,261	\$4,854	(\$16,307)	\$0	\$0	\$0	\$0	\$0	(\$16,307)	\$0	\$0	(\$21,261)	\$0	\$0	\$0
S&Z Tool & Die Co., Inc.	\$27,085	\$27,085	\$0	\$0	\$0	\$0	\$0	\$0	(\$27,085)	\$0	\$0	(\$27,085)	\$0	\$0	\$0
Saint-Gobain Abrasives, Inc.	\$55,763	\$0	(\$55,763)	\$0	\$0	\$0	\$0	\$0	(\$55,763)	\$0	\$0	(\$55,763)	\$0	\$0	\$0
Saint-Gobain Abrasives, Inc.	\$137,072	\$137,072	\$0	\$0	\$0	\$0	\$0	\$0	(\$137,072)	\$0	\$0	(\$137,072)	\$0	\$0	\$0
Saint-Gobain Abrasives, Inc.	\$1,266,301	\$0	(\$1,266,301)	\$0	\$0	\$0	\$0	\$0	(\$1,266,301)	\$0	\$0	(\$1,266,301)	\$0	\$0	\$0
Saint-Gobain Abrasives, Inc.	\$45,795	\$0	(\$45,795)	\$0	\$0	\$0	\$0	\$0	(\$45,795)	\$0	\$0	(\$45,795)	\$0	\$0	\$0
Saint-Gobain Abrasives, Inc.	\$45,795	\$0	(\$45,795)	\$0	\$0	\$0	\$0	\$0	(\$45,795)	\$0	\$0	(\$45,795)	\$0	\$0	\$0
S&S Rubber Company	\$402,511	\$0	(\$402,511)	\$0	\$0	\$0	\$0	\$0	(\$402,511)	\$0	\$0	(\$402,511)	\$0	\$0	\$0
Schaeffler Canada, Inc.	\$369,931	\$369,931	\$0	\$0	\$0	(\$193,341)	(\$45,911)	\$0	(\$193,341)	\$0	\$0	(\$369,931)	\$0	\$0	\$0
Schaeffler Group USA, Inc.	\$595,720	\$595,720	\$0	\$0	\$0	(\$193,341)	(\$45,911)	\$0	(\$193,341)	\$0	\$0	(\$595,720)	\$0	\$0	\$0
Schaeffler Group USA, Inc.	\$595,720	\$595,720	\$0	\$0	\$0	(\$193,341)	(\$45,911)	\$0	(\$193,341)	\$0	\$0	(\$595,720)	\$0	\$0	\$0
Schaeffler Tool & Die	\$2,420	\$0	(\$2,420)	\$0	\$0	\$0	\$0	\$0	(\$2,420)	\$0	\$0	(\$2,420)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,918)	\$0	\$0	\$0
Schaeffler Tool Works Inc.	\$417,918	\$220,741	(\$197,177)	(\$197,177)	\$0	\$0	\$0	\$0	(\$197,177)	\$0	\$0	(\$417,9			

Claimant	Letter Assertion Amount	Electronic Demand Amount	Variance: Letter vs. Electronic	Agreement Reached Adjustment	Unlikely Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Reclam. Period	Shipped to Non-Debtor	Not Reclaimable Good	Amount Disallowed	Validated Claim Before Legal Adjust.	Legal Defense Adjustment	Valid Reclamation Claim
Team Industries, Inc.	\$204,793	\$204,793	\$0	\$0	\$0	(\$42,854)	\$0	(\$132,791)	(\$3,428)	\$0	\$0	(\$102,173)	\$22,020	(\$22,620)	\$0
Teknor Financial Corporation	\$17,851	\$0	(\$17,851)	(\$17,851)	\$0	\$0	\$0	(\$30,432)	\$0	\$0	\$0	(\$17,851)	\$0	\$0	\$0
Tenneco Automotive Operating Company	\$1,023,630	\$1,023,630	\$465,140	\$0	\$0	(\$387,740)	(\$37,057)	(\$30,432)	\$0	\$0	\$0	(\$1,023,630)	\$0	\$0	\$0
The Mitchell Group	\$32,782	\$53,341	\$20,559	\$0	\$0	(\$20,287)	\$0	\$0	(\$25,044)	\$0	\$0	(\$53,341)	\$0	\$0	\$0
Thermal Products France	\$38,284	\$119,828	\$119,828	\$0	\$0	(\$155,221)	\$0	\$0	\$0	\$0	\$0	(\$155,221)	\$0	\$0	\$0
Thomas Steel Supp Corp	\$187,939	\$0	(\$187,939)	(\$187,939)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$187,939)	\$0	\$0	\$0
ThyssenKrupp Furukawa LTD.	\$187,548	\$187,548	\$0	(\$187,548)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$187,548)	\$0	\$0	\$0
ThyssenKrupp Prazekonschmidt GmbH	\$643,023	\$643,023	\$0	\$0	\$0	(\$331,867)	(\$331,867)	(\$311,156)	\$0	\$0	\$0	(\$643,023)	\$0	\$0	\$0
ThyssenKrupp Precision Forge, Inc.	\$1,321,722	\$1,321,722	\$0	\$0	\$0	(\$355,005)	(\$308,829)	(\$767,051)	\$0	\$0	\$0	(\$1,321,722)	\$0	\$0	\$0
ThyssenKrupp Presta Danville LLC	\$1,051,379	\$1,403,309	(\$247,471)	\$0	\$0	(\$25,008)	(\$300,637)	(\$1,465,628)	(\$110,899)	\$0	\$0	(\$1,576,527)	\$0	\$0	\$0
ThyssenKrupp Waupaca, Inc.	\$228,074	\$228,074	\$0	\$0	\$0	(\$48,294)	\$0	(\$162,850)	\$0	\$0	\$0	(\$228,074)	\$0	\$0	\$0
TI Group Automotive Systems	\$412,469	\$0	(\$412,469)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$412,469)	\$0	\$0	\$0
Timken Corporation	\$3,020,409	\$10,503,220	\$1,473,811	\$0	\$0	(\$200,651)	(\$3,882,267)	(\$181,046)	(\$326,109)	\$0	\$174	(\$10,489,988)	\$3,321	(\$13,321)	\$0
Tolux, Inc.	\$178,279	\$162,484	(\$15,795)	\$0	\$0	(\$1,657)	(\$2,005)	(\$121,708)	\$0	\$0	\$0	(\$178,279)	\$0	\$0	\$0
Tolux U.S.A., Inc.	\$59,238	\$59,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$59,238)	\$0	\$0	\$0
Toots for Industry	\$115,602	\$115,602	\$115,602	\$0	\$0	\$0	\$0	\$0	(\$7,164)	\$0	\$0	(\$115,602)	\$0	\$0	\$0
Topcraft Precision Molders, Inc.	\$38,864	\$45,616	\$8,752	\$0	\$0	\$0	\$0	(\$26,516)	(\$18,642)	\$0	\$0	(\$45,368)	\$0	\$0	\$0
Toray-Koki Automotive Torsen North A	\$1,223,421	\$1,223,421	\$0	\$1,223,421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,223,421)	\$0	\$0	\$0
Toyota Tsusho America, Inc.	\$9,598,436	\$0	(\$9,598,436)	\$0	\$0	(\$3,687)	(\$344,437)	(\$1,042,281)	(\$522,075)	\$0	\$0	(\$9,598,436)	\$0	\$0	\$0
Transfer Tech Products, Inc.	\$35,422	\$0	(\$35,422)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$35,422)	\$0	\$0	\$0
Transfer Tech Products, Inc.	\$110,040	\$110,040	\$0	(\$110,040)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$110,040)	\$0	\$0	\$0
Travel Products Incorporated	\$13,067	\$13,067	\$0	\$0	\$0	\$0	\$0	(\$1,475)	\$0	\$0	\$0	(\$13,067)	\$0	\$0	\$0
Trelleborg Automotive China Trelleborg Y	\$681,269	\$0	(\$681,269)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$681,269)	\$0	\$0	\$0
Trelleborg Sealing Solutions Canada, Inc.	\$95,372	\$0	(\$95,372)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$95,372)	\$0	\$0	\$0
Trelleborg Sealing Solutions U.S. Inc.	\$45,541	\$0	(\$45,541)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$45,541)	\$0	\$0	\$0
Trelleborg Sealing Solutions U.S. Inc.	\$2,756	\$0	(\$2,756)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,756)	\$0	\$0	\$0
Trelleborg Sealing Solutions U.S. Inc.	\$31,894	\$0	(\$31,894)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,894)	\$0	\$0	\$0
Trelleborg Sealing Solutions U.S. Inc.	\$3,659	\$0	(\$3,659)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,659)	\$0	\$0	\$0
Trex Extruded, Inc.	\$118,504	\$59,242	(\$59,262)	\$0	\$0	\$0	\$0	(\$41,321)	(\$17,700)	\$0	\$0	(\$118,504)	\$0	\$0	\$0
TRW Automotive	\$2,989,585	\$2,139,603	(\$849,982)	\$0	\$0	(\$483,716)	(\$189)	\$0	\$0	\$0	\$0	(\$2,989,585)	\$0	\$0	\$0
U.S. Steel Corporation	\$2,187,266	\$2,187,266	\$0	\$0	\$0	(\$506,564)	(\$1,443,193)	\$0	\$0	\$0	\$0	(\$2,187,266)	\$0	\$0	\$0
Union of Illinois	\$303,502	\$309,502	\$6,000	\$0	\$0	(\$309,502)	\$0	\$0	\$0	\$0	\$0	(\$309,502)	\$0	\$0	\$0
United States Gear Corporation	\$203,945	\$0	(\$203,945)	(\$203,945)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$203,945)	\$0	\$0	\$0
Univar USA Inc	\$136,385	\$0	(\$136,385)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$136,385)	\$0	\$0	\$0
Universal Bearings, Inc. of Bremen India	\$733,584	\$556,868	(\$176,716)	\$0	\$0	\$0	(\$55,644)	(\$376,855)	(\$197,535)	\$0	\$0	(\$733,584)	\$0	\$0	\$0
Universal Forest Products, Inc.	\$17,502	\$17,502	\$0	\$0	\$0	(\$9,202)	\$0	\$0	(\$5,216)	\$0	\$0	(\$17,502)	\$0	\$0	\$0
US Manufacturing	\$10,628,217	\$2,410,417	(\$8,217,800)	(\$10,628,217)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,628,217)	\$0	\$0	\$0
VIGLACUS Enterprises Inc.	\$102,572	\$205,676	\$103,104	\$0	(\$205,676)	\$0	\$0	\$0	\$0	\$0	\$0	(\$102,572)	\$0	\$0	\$0
Van Dyke Industries	\$324,188	\$100,814	(\$223,374)	(\$324,188)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$324,188)	\$0	\$0	\$0
Vannamale Company	\$71,290	\$79,801	\$8,511	(\$79,801)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$71,290)	\$0	\$0	\$0
Versa Iron & Machine	\$195,442	\$195,715	(\$273)	(\$195,442)	\$0	(\$78,700)	\$0	(\$90,655)	(\$14,032)	\$0	\$0	(\$195,442)	\$0	\$0	\$0
Vesta Plastics, Inc.	\$339	\$6,389	\$6,050	\$0	\$0	(\$66)	\$0	(\$2,487)	(\$378)	\$0	\$0	(\$339)	\$0	\$0	\$0
Viking Products, Inc.	\$303,819	\$0	(\$303,819)	(\$303,819)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$303,819)	\$0	\$0	\$0
Vitac S.A. DE C.V.	\$49,296	\$0	(\$49,296)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$49,296)	\$0	\$0	\$0
W. C. Grant Company, Inc.	\$60,157	\$180,470	\$120,313	\$0	\$0	\$0	\$0	(\$120,313)	(\$50,157)	\$0	\$0	(\$60,157)	\$0	\$0	\$0
Waddell Batteries	\$22,858	\$22,858	\$0	\$0	\$0	(\$2,764)	\$0	(\$200)	\$0	\$0	\$0	(\$22,858)	\$0	\$0	\$0
Walker Form, Inc.	\$783,627	\$0	(\$783,627)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$783,627)	\$0	\$0	\$0
Walton Precision Products	\$29,574	\$29,574	\$0	\$0	\$0	(\$17,371)	\$0	\$0	(\$12,245)	\$0	\$0	(\$29,574)	\$0	\$0	\$0
Warrington American Corporation	\$1,143,748	\$0	(\$1,143,748)	(\$1,143,748)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,143,748)	\$0	\$0	\$0
Ward Aluminum Casting, Inc./Ward Cor	\$118,412	\$118,412	\$0	\$0	\$0	\$0	\$0	(\$117,998)	\$0	\$0	\$0	(\$118,412)	\$0	\$0	\$0
Waukegan Tool & Stamping LLC	\$21,497	\$0	(\$21,497)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$21,497)	\$0	\$0	\$0

Thursday, June 29, 2006

Page 9 of 10

Claimant	Letter Assertion Amount	Electronic Demand Amount	Variance: Letter vs. Electronic	Agreement Reached Adjustment	Unfiled Claim Adjustment	Invoice Not Identified	Invoice Paid	Inventory Consumed	Not Received in Reclam. Period	Shipped to Non-Debtor	Net Reclaimable Good	Amount Billed	Validated Claim Before Legal Adjust.	Legal Defense Adjustment	Valid Claim Reclamation
Wayne Manufacturing Corporation	\$1,307,051	\$340,250	(\$1,026,801)	\$0	\$0	(\$163,282)	\$0	\$0	(\$176,568)	\$0	\$0	(\$1,307,051)	\$0	\$0	\$0
Wayne Tool Technologies, Inc.	\$1,290,444	\$0	(\$1,290,444)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,290,444)	\$0	\$0	\$0
Webb Wheel Products, Inc.	\$1,079,428	\$1,507,323	\$427,895	(\$1,507,323)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,507,323)	\$0	\$0	\$0
Weber Specialties Co.	\$8,640	\$5,640	(\$2,000)	\$0	\$0	\$0	\$0	(\$354)	(\$4,405)	\$0	\$0	(\$7,460)	\$480	(\$480)	\$0
WESCO Distribution	\$9,841,058	\$9,672,724	(\$168,335)	\$0	\$0	(\$8,414,274)	(\$7,258)	(\$14,848)	(\$1,236,344)	\$0	\$0	(\$9,841,058)	\$0	\$0	\$0
Wesco Spring Company	\$267,840	\$220,228	(\$47,612)	\$0	\$0	\$0	\$0	(\$18,534)	(\$5,238)	\$0	(\$2,454)	(\$267,840)	\$0	\$0	\$0
Wieland Pegasus, Inc.	\$23,474	\$22,888	(\$586)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$586)	\$0	\$0	\$0
Westport Auto Corporation	\$2,635,550	\$0	(\$2,635,550)	(\$2,635,550)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,635,550)	\$0	\$0	\$0
Westwood Machine & Tool Co.	\$4,012	\$0	(\$4,012)	(\$4,012)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,012)	\$0	\$0	\$0
Whitlock Industries, Inc.	\$162,787	\$162,786	\$0	\$0	\$0	(\$505)	(\$94,638)	(\$67,642)	\$0	\$0	\$0	(\$162,786)	\$0	\$0	\$0
Whitworth Tool, Inc.	\$871,802	\$0	(\$871,802)	(\$871,802)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$871,802)	\$0	\$0	\$0
Wide Orbit Technologies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Winstar, Inc.	\$195,325	\$108,053	(\$86,472)	(\$195,325)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$195,325)	\$0	\$0	\$0
Wipe Manufacturing, Inc.	\$916,373	\$0	(\$916,373)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$916,373)	\$0	\$0	\$0
Wolfe Manufacturing	\$73,268	\$62,234	(\$11,034)	(\$73,268)	\$0	\$0	\$0	(\$62,234)	\$0	\$0	\$0	(\$73,268)	\$0	\$0	\$0
Wolverine Broach Co., Inc.	\$62,244	\$0	(\$62,244)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$62,244)	\$0	\$0	\$0
Wolverine Tool & Engineering	\$1,655,195	\$1,655,195	\$0	\$0	\$0	(\$1,688,189)	\$0	\$0	\$0	\$0	\$0	(\$1,688,189)	\$0	\$0	\$0
Worthington Industries	\$1,916,756	\$0	(\$1,916,756)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,916,756)	\$0	\$0	\$0
Wozniak Industries/GNP Metal Pr	\$225,881	\$78,165	(\$147,716)	\$0	\$0	\$0	\$0	(\$78,165)	\$0	\$0	\$0	(\$225,881)	\$0	\$0	\$0
Wright-K Technologies, Inc.	\$484,000	\$0	(\$484,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$484,000)	\$0	\$0	\$0
WurtpService Supply, Inc.	\$91,016	\$93,354	\$1,717	\$0	\$0	(\$3,192)	\$0	(\$52,097)	(\$2,422)	\$0	(\$2,511)	(\$93,354)	\$33,112	(\$33,112)	\$0
Wyandotte Industries, Inc.	\$120,621	\$120,621	\$0	\$0	\$0	(\$60,886)	(\$60,886)	(\$42,837)	(\$5,358)	\$0	\$0	(\$120,621)	\$11,338	(\$11,338)	\$0
X-L Machine Company, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Xacta (Division of International Paper) S	\$20,932	\$0	(\$20,932)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$20,932)	\$0	\$0	\$0
X-Y Tool and Die, Inc.	\$169,168	\$0	(\$169,168)	(\$169,168)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$169,168)	\$0	\$0	\$0
YH America, Inc.	\$719,407	\$0	(\$719,407)	(\$719,407)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$719,407)	\$0	\$0	\$0
Zeon Chemicals	\$273,755	\$0	(\$273,755)	(\$273,755)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$273,755)	\$0	\$0	\$0
Zen's Products, Inc.	\$125,132	\$0	(\$125,132)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$125,132)	\$0	\$0	\$0
Zoller, Inc.	\$43,575	\$52,126	\$8,651	\$0	\$0	(\$11,471)	\$0	\$0	(\$40,655)	\$0	\$0	(\$52,126)	\$0	\$0	\$0
Report Totals:	\$297,235,707	\$160,136,723	(\$137,102,884)	(\$70,991,978)	(\$7,241,565)	(\$39,243,343)	(\$21,597,202)	(\$51,102,532)	(\$13,502,891)	\$0	(\$5,486,514)	(\$310,359,823)	\$3,048,976	(\$3,048,976)	\$0

Report Totals:

Thursday, June 29, 2006

Page 10 of 10

A00599

A0599

W. Timothy Miller (OH 0059952)
 TAFT, STETTINIUS & HOLLISTER, LLP
 Attorney for Toyotetsu America, Inc. and
 Toyotetsu Mid America, LLC
 425 Walnut Street, Suite 1800
 Cincinnati, Ohio 45202
 (513) 381-2838

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK

_____	x	
In re:	:	Chapter 11
	:	
DANA CORPORATION, et al.,	:	Case No. 06-10354 (BRL)
	:	
Debtors.	:	(Jointly Administered)
_____	x	

**OBJECTION OF CREDITORS TOYOTETSU AMERICA, INC. AND
 TOYOTETSU MID AMERICA, LLC TO DEBTORS' NOTICE OF
 RECONCILED RECLAMATION CLAIMS UNDER AMENDED FINAL ORDER,
 PURSUANT TO SECTIONS 105(A), 362 AND 546(C) OF THE BANKRUPTCY
 CODE AND BANKRUPTCY RULE 9019(B): (A) ESTABLISHING PROCEDURES
 FOR RESOLVING RECLAMATION CLAIMS ASSERTED AGAINST
THE DEBTORS AND (B) GRANTING CERTAIN RELATED RELIEF**

Toyotetsu America, Inc. and Toyotetsu Mid America, LLC (collectively, "Toyotetsu"), creditors of Dana Corporation or its affiliates (the "Debtors" or "Dana"), by and through their undersigned counsel, hereby file their Objection (the "Objection") to Debtors' Notice of Reconciled Reclamation Claims Under Amended Final Order, Pursuant To Sections 105(A), 362 and 546(c) of the Bankruptcy Code and Bankruptcy Rule 9019(B): (a) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (b) Granting Certain Related Relief (the "Notice") (Doc. No. 1650). In support of this Objection, Toyotetsu states as follows:

{W0750703.2}

BACKGROUND

1. During the forty-five (45) days prior to March 3, 2006 (the "Petition Date"), the date on which the Debtors filed voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"), the Debtors received goods totalling \$1,283,267.47 (the "Goods") from Toyotetsu.

2. On March 22, 2006, Toyotetsu notified the Debtors in writing (the "Reclamation Demand Letter") of its election to reclaim the Goods from the Debtors consistent with Section 2-702 of the Uniform Commercial Code and Section 546(c) of the Bankruptcy Code (the "Reclamation Claim"). The Reclamation Demand Letter included a detailed summary of the Goods subject to Toyotetsu's Reclamation Claim, which listed the invoices, bill of lading numbers, dates and amounts of all such Goods. On March 31, 2006, Toyotetsu filed a Notice of Reclamation Demand (Doc. No. 774) with the Court, to which it attached its March 22, 2006 Reclamation Demand Letter. A true and accurate copy of the Notice of Reclamation Demand is attached hereto as Exhibit A.

3. On March 29, 2006, the Court entered the Amended Final Order Pursuant to Section 105(a), 362 and 546(c) of the Bankruptcy Code and Bankruptcy Rule 9019(b) With Respect to Reclamation Claim Procedures (the "Reclamation Order") (Doc. No. 724) and, pursuant to paragraph 2(i) of the Reclamation Order, sellers of goods with reclamation claims, such as Toyotetsu, were prohibited from taking any action to exercise their reclamation rights until they were served with the Notice.

4. On May 12, 2006, in response to the Debtors' letter of April 24, 2006 requesting additional information supporting the Reclamation Claim, Toyotetsu provided Alix Partners, LLC with electronic Excel spreadsheets supporting the entirety of Toyotetsu's Reclamation

Claim and its additional pre-petition claims against the Debtors. The documents showing the exchanges described herein are attached hereto as Exhibit B.

5. On June 30, 2006, the Debtors filed the Notice, appearing to have objected to all reclamation claims filed in this bankruptcy case. The Notice includes both legal and factual disputes concerning the Reclamations Claim. However, the Debtors have failed to provide any evidence in support of the alleged factual disputes concerning the validity of the Reclamation Claim and seek disallowance solely based on incorrect summary information.

6. With respect to Toyotetsu, the Notice asserts that the Reclamation Claim is completely invalid and seeks to reduce the Reclamation Claim to \$0.00. The Claim Summary Chart attached as Exhibit B to the Notice confirms that the Debtors have mistakenly included all of Toyotetsu's pre-petition claims in their reclamation reconciliation, such that the Debtors are seeking to disallow a claim totalling \$2,157,480, not limited to the amount of the Reclamation Claim, and the Debtors are using their mistake as a basis on which to disallow the entire Reclamation Claim. Additionally, the Notice appears to assert that Toyotetsu has failed to establish a *prima facie* case for the validity of the Reclamation Claim.

7. As set forth herein, Toyotetsu asserts that the Reclamation Claim is valid, that Toyotetsu has provided the Debtors with documentary evidence showing that the Reclamation Claim should be allowed in its entirety, and that the Notice should be denied with respect to Toyotetsu's Reclamation Claim.

ARGUMENT

A. **Toyotetsu Has Established A Valid Reclamation Claim Under Section 546(c) Of The Bankruptcy Code.**

8. Pursuant to Section 546(c) of the Bankruptcy Code, in order to establish that it has a valid reclamation claim, a creditor must show:

- (1) that it has a statutory or common law right to reclaim the goods;
- (2) that the goods were sold in the ordinary course of the seller's business;
- (3) that the debtor was insolvent at the time the goods were received; and
- (4) that it made a written demand for reclamation within the statutory time limit after the debtor received the goods.

See In re Dairy Mart Convenience Stores, Inc., et al., 302 B.R. 128, 133 (citing In re Victory Markets, Inc., 212 B.R. 738, 741 (Bankr. N.D.N.Y. 1997)).

9. Toyotetsu has established three of the four elements of its valid Reclamation Claim. First, in the Reclamation Demand Letter, Toyotetsu cites Section 2-702 of the Uniform Commercial Code and Section 546(c) of the Bankruptcy Code as the statutory basis on which its Reclamation Claim is made, such that Toyotetsu has a legal right to reclaim the Goods. Second, Toyotetsu sold the Goods to the Debtors in the ordinary course of Toyotetsu's business and the Goods were delivered to and received by the Debtors during the forty-five (45) days prior to the Petition Date. Third, Toyotetsu made a written demand for reclamation of the Goods on March 22, 2006, within 45 days after the date of receipt of the Goods by the Debtors and not later than 20 days after the Petition Date, well within the requisite timeframe for making such a demand after the Debtors received the Goods. Additionally, the Debtors have not provided any evidence to contradict the validity of the Reclamation Claim.

10. With respect to the requirement that "the debtor was insolvent at the time the goods were received", pursuant to the Reclamation Order, Toyotetsu was precluded from taking any action whatsoever with respect to the Reclamation Claim until it was served with the Notice. Consequently, Toyotetsu is presently unable to establish whether or not the Debtors were insolvent when they received the Goods. The Debtors have failed to provide any evidence to

establish that they were solvent during the requisite time period and should be required to do so before any reclamation claims, including the Toyotetsu Reclamation Claim, are disallowed.

11. In sum, Toyotetsu has submitted information to the Debtors sufficient to validate the entire amount of the Reclamation Claim and the Debtors have failed to provide any evidence to the contrary.

B. Toyotetsu Is Entitled To An Allowed Administrative Expense Claim Under Section 503(b)(9) Of The Bankruptcy Code.

12. Pursuant to Section 503(b)(9) of the Bankruptcy Code, Toyotetsu entitled to an allowed administrative expense for "the value of any goods received by the debtor within 20 days before the commencement of a case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business." Such a claim is entitled to second priority treatment under Section 507(a)(2).

13. Irrespective of the outcome of the Reclamation Claim, Toyotetsu is entitled to an administrative expense claim pursuant to Section 503(b)(9) for the value of the Goods received by the Debtors within twenty (20) days of the Petition Date.

C. Under Section 546(c) Of The Bankruptcy Code, The Reclamation Claim Is Valid Regardless Of Alleged Secured Creditor Priority.

14. In the Notice, the Debtors assert the existence of a pre-petition floating lien on the Debtors' inventory, including the goods subject to all reclamation claims filed in this bankruptcy case, such that all reclamation claims are allegedly rendered valueless and should be disallowed. Yet, the Debtors fail to provide documentation showing the nature or extent of the alleged pre-petition floating lien. The Debtors' legal position is without merit and, again, its factual assertions are unsupported by any evidence.

15. Section 546(c) of the Bankruptcy Code was amended in October, 2005 to state, in relevant part:

... subject to the prior rights of a holder of a security interest in such goods or the proceeds thereof, the rights and powers of the trustee under sections 544(a), 545, 547, and 549 are subject to the right of a seller of goods that has sold goods to the debtor, in the ordinary course of such seller's business, to reclaim such goods if the debtor has received goods while insolvent, within 45 days before the date of the commencement of a case under this title. . . .

The amended statute appears make the trustee's rights and powers subject to both a secured creditor's rights and a reclaiming seller's rights, and does not make the rights of a reclaiming seller subject to those of a secured creditor. Further, Section 546(c) does not address or resolve the issue of whether or not a reclaiming creditor's rights are valueless if a secured creditor has priority. Therefore, under amended Section 546(c), Toyotetsu is entitled to its Reclamation Claim.

16. The Debtors argue that because there are secured creditors with liens on the Debtors' inventory, no reclamation rights can exist. All case law cited by the Debtors in support of this position predates the October, 2005 amendment to Section 546(c) and does not analyze the new statutory language. Prior to October, 2005, courts also held that "when the right to reclaim is 'subject to' the rights of secured creditors, that means the right is subordinate or inferior to the security interests, not that it is automatically or totally extinguished." See In re Pester Refining, Inc., 964 F.2d 842, 846 (8th Cir. 1992); see also In re Quality Stores, Inc., 289 B.R. 324, 334-35 (Bankr. W.D. Mich. 2003). As a result, "after the secured creditors' superior interests have been satisfied or released, the reclaiming seller retains a priority interest in any remaining goods, and in any surplus proceeds. . . ." Id.

17. Further, the Reclamation Order appears to permit the Debtors to pay reclamation claims and the Debtors' Notice seeking to disallow all reclamation claims is inconsistent with the purpose and intent of the Reclamation Order.

For each of the foregoing reasons, the Notice should be denied with respect to Toyotetsu and the Toyotetsu Reclamation Claim should be allowed in its entirety.

Dated: July 28, 2006

Respectfully submitted,

TAFT, STETTINIUS & HOLLISTER, LLP
425 Walnut Street, Suite 1800
Cincinnati, Ohio 45202-3957
(513) 381-2838

/s/ W. Timothy Miller

W. Timothy Miller (OH 0059952)

miller@taftlaw.com

Attorney for Toyotetsu America, Inc. and
Toyotetsu Mid America, LLC

AFFIDAVIT OF SERVICE

State of Ohio)
)
County of Hamilton)

Paige Leigh Ellerman, being duly sworn, deposes and says:

1. I am over 18 years of age and am not a party to the above-captioned proceedings. I am employed by Taft, Stettinius & Hollister LLP, having offices at 425 Walnut Street, Suite 1800, Cincinnati, Ohio 45202.
2. On July 28, 2006, I caused a true and correct copy of the foregoing, Objection of Creditors Toyotetsu America, Inc. and Toyotetsu Mid America, LLC to Debtors' Notice of Reconciled Reclamation Claims Under Amended Final Order, Pursuant To Sections 105(A), 362 and 546(c) of the Bankruptcy Code and Bankruptcy Rule 9019(B): (a) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (b) Granting Certain Related Relief, to be served electronically upon all parties served through the U.S. Bankruptcy Court for the Southern District of New York's Official Court Electronic Document Filing System and upon those persons identified on the service list attached hereto by first class mail, postage prepaid.

Sworn to before me this
28th day of July 2006

/s/ Paige Leigh Ellerman
Paige Leigh Ellerman

/s/ Vernon A. Nayles
Notary Public, State of Ohio

My commission expires: February 11, 2007

[SEAL]

{W0750703.2}

A00607

A0607

SERVICE LIST

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Attn: Dana Corporation Noticing
P.O. Box 952
El Segundo, California 90245-0952
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 Toyotetsu Mid America, LLC
 425 Walnut Street, Suite 1800
 Cincinnati, Ohio 45202
 (513) 381-2838

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK

_____	x	
In re:	:	Chapter 11
	:	
DANA CORPORATION, et al.,	:	Case No. 06-10354 (BRL)
	:	
Debtors.	:	(Jointly Administered)
_____	x	

NOTICE OF RECLAMATION DEMAND

Please take notice that Toyotetsu America, Inc. and Toyotetsu Mid America, LLC (collectively, "Toyotetsu"), by and through counsel, hereby files this notice of the delivery of a written demand, pursuant to section 546 of Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code") and Section 2-702 of the Uniform Commercial Code, on the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") to reclaim certain assets (the "Goods") that are subject to reclamation. Toyotetsu believes that the Goods were sold in the ordinary course of Toyotetsu's business and delivered to and received by the Debtors during the 45 days prior to the filing of the Debtors' bankruptcy petitions. Toyotetsu further believes the Debtors were insolvent at the time they received delivery of the Goods. The value of the Goods at issue is at least \$1,283,267.47. Toyotetsu attaches as Exhibit A and incorporates by reference herein a letter dated March 22, 2006, which was delivered to Debtors and their counsel.

{W0677704.1}

EXHIBIT A

A00610

A0610

Dated: March 31, 2006

Respectfully submitted,

TAFT, STETTINIUS & HOLLISTER, LLP
425 Walnut Street, Suite 1800
Cincinnati, Ohio 45202-3957
(513) 381-2838

/s/ W. Timothy Miller

W. Timothy Miller (OH 0059952)

miller@taftlaw.com

Attorney for Toyotetsu America, Inc. and
Toyotetsu Mid America, LLC



TOYOTETSU AMERICA, INC. (TTAI)
 Valley Oak Commerce Complex East
 100 Pin Oak Drive
 Somerset, Kentucky 42503 USA
 Fax: (606) 274-4875
 Phone: (606) 274-9005

Facsimile Cover Sheet

TO:		DATE:	
Mr. Jeffrey Wawryzniak		March 22, 2006	
COMPANY:		FROM:	
DAIWA Corporation		Kikuo Maeda	
FAX NUMBER:		PHONE NUMBER:	
(419) 322-7920		(606) 274-2807	
PHONE NUMBER:		TOTAL NO. OF PAGES (including this cover page):	
		6	
RE:			
Toyotetsu Reclamation Demand			
<input type="checkbox"/> URGENT <input type="checkbox"/> FOR REVIEW <input type="checkbox"/> PLEASE COMMENT <input type="checkbox"/> PLEASE REPLY <input type="checkbox"/> PLEASE RECYCLE			

NOTES/COMMENTS:

To follow is our reclamation letter and evidence in compliance with the UCC and Bankruptcy Code. We will deliver an original copy of this letter and evidence to your office tomorrow.

Thank you,

• NOTICE OF CONFIDENTIALITY OF TRANSMISSION •

The information contained in this transmission is intended for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this communication is strictly prohibited. If you have received this communication in error, please notify the individual or office above by telephone and destroy the original transmission immediately. Thank you.

A00612

A0612



TOYOTETSU AMERICA, INC. (TTAI)
 Valley Oak Commerce Complex East
 100 Pin Oak Drive
 Somerset, Kentucky 42503 USA
 Fax: (606) 274-4975
 Phone: (606) 274-8005

Facsimile Cover Sheet

TO: Heather Lennox		DATE: March 22, 2006
COMPANY: DANA Corporation Legal Counsel		FROM: Kikuo Maeda
FAX NUMBER: (216) 579-0212		PHONE NUMBER: (606) 274-2807
PHONE NUMBER:		TOTAL NO. OF PAGES (including this cover page): 6
RE: Toyotatsu Reclamation Demand		
<input type="checkbox"/> URGENT <input type="checkbox"/> FOR REVIEW <input type="checkbox"/> PLEASE COMMENT <input type="checkbox"/> PLEASE REPLY <input type="checkbox"/> PLEASE RECYCLE		
NOTES/COMMENTS:		

To follow is our reclamation letter and evidence in compliance with the UCC and Bankruptcy Code. We will deliver an original copy of this letter and evidence to your office tomorrow.

Thank you,

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A00613

A0613



Toyotetsu America, Inc.

100 Pin Oak Drive Somerset, KY 42503 Tel: (606) 274-9005 Fax: (606) 274-4975

March 22, 2006

TELECOPY AND OVERNIGHT MAIL

Mr. Jeffrey Wawryzniak
Dana Corporation
4500 Dorr Street
Toledo, OH 43615

Re: Toyotetsu America, Inc. Reclamation Demand

Dear Mr. Wawryzniak:

We understand that on Friday, March 3, 2006, Dana Corporation and certain of its subsidiaries and affiliates (the "Debtors") commenced cases under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York. Pursuant to Section 2-702 of the Uniform Commercial Code and Section 546(c) of the Bankruptcy Code, Toyotetsu America, Inc., and its subsidiary, Toyotetsu Mid America, LLC (collectively, "Toyotetsu"), hereby demand reclamation of all goods delivered by Toyotetsu to any of the Debtors within the forty-five (45) days preceding the Debtors' bankruptcy filing including, without limitation, the goods evidenced by the enclosed accounts receivable listing.

Toyotetsu further demands that the Debtors immediately segregate all of Toyotetsu's goods and equipment in the Debtors' possession, custody, or control and conduct an accounting of such equipment as of March 3, 2006. Toyotetsu expects the Debtors to provide Toyotetsu with such accounting as soon as possible in order to permit Toyotetsu to protect its rights under Section 546(c) of the Bankruptcy Code.

{W0676755.1}

A00614

A0614

Mr. Jeffrey Wawryzniak
March 22, 2006
Page 2

Of course, Toyotetsu values its relationship with Dana and looks forward to Dana's successful reorganization and prompt exit from Chapter 11. If you have any questions, please do not hesitate to call.

Very truly yours,


Kikuo Maeda
Treasurer

Enclosure

c: Heather Lennox, Esq.
W. Timothy Miller, Esq.

{W0676755.1}

DANA Corporation Outstanding Accounts Receivable
January 18 - March 3, 2006

	Invoice	BOL #	Date	Due	Amount
Toyotetsu America, Inc. (TTAI)					
DANA - Owensboro	226511	226511	1/30/06	2/25/06	3,728.06
	226805	226805	1/31/06	2/25/06	3,728.06
	227083	227083	2/1/06	3/25/06	3,541.66
	227376	227376	2/2/06	3/25/06	3,728.06
	227677	227677	2/3/06	3/25/06	4,100.86
	228012	228012	2/6/06	3/25/06	3,728.06
	228333	228333	2/7/06	3/25/06	3,728.06
	228622	228622	2/8/06	3/25/06	3,728.06
	228891	228891	2/9/06	3/25/06	4,100.86
	229172	229172	2/10/06	3/25/06	3,728.06
	229474	229474	2/13/06	3/25/06	3,728.06
	229801	229801	2/14/06	3/25/06	3,355.26
	230095	230095	2/15/06	3/25/06	4,100.86
	230405	230405	2/16/06	3/25/06	2,982.44
	230697	230697	2/17/06	3/25/06	3,728.06
	230970	230970	2/20/06	3/25/06	3,728.06
	231257	231257	2/21/06	3/25/06	3,728.06
	231567	231567	2/22/06	3/25/06	4,100.86
	231858	231858	2/23/06	3/25/06	3,728.06
	232156	232156	2/24/06	3/25/06	3,355.26
	232433	232433	2/27/06	3/25/06	3,355.26
	232714	232714	2/28/06	3/25/06	3,728.06
	233002	233002	3/1/06	4/25/06	3,914.46
	233444	233444	2/28/06	3/25/06	45,475.50
					<hr/>
					130,848.06
DANA - Stockton	224067	224067	1/18/06	2/25/06	2,468.00
	224309	224309	1/19/06	2/25/06	2,468.00
	224579	224579	1/20/06	2/25/06	3,995.56
	224852	224852	1/23/06	2/25/06	3,995.56
	225117	225117	1/24/06	2/25/06	3,995.56
	225465	225465	1/25/06	2/25/06	2,468.00
	225677	225677	1/26/06	2/25/06	2,468.00
	225956	225956	1/27/06	2/25/06	3,936.62
	226231	226231	1/30/06	2/25/06	3,962.90
	226367	226367	1/31/06	2/25/06	52.56
	226512	226512	1/31/06	2/25/06	3,962.90
	226806	226806	2/1/06	3/25/06	2,435.34
	227084	227084	2/2/06	3/25/06	2,435.34
	227377	227377	2/3/06	3/25/06	3,274.74
	227678	227678	2/6/06	3/25/06	3,274.74
	228013	228013	2/7/06	3/25/06	1,747.18
	228334	228334	2/8/06	3/25/06	1,747.18

Invoice	BOL #	Date	Due	Amount
228823	228823	2/9/06	3/25/06	1,816.08
228892	228892	2/10/06	3/25/06	4,054.50
229173	229173	2/13/06	3/25/06	4,054.50
229475	229475	2/14/06	3/25/06	4,054.50
229802	229802	2/15/06	3/25/06	2,526.94
230098	230098	2/16/06	3/25/06	2,595.86
230406	230406	2/17/06	3/25/06	4,208.64
230898	230898	2/20/06	3/25/06	4,208.64
230971	230971	2/21/06	3/25/06	4,208.64
231258	231258	2/23/06	3/25/06	4,182.36
231568	231568	2/23/06	3/25/06	2,526.94
231859	231859	2/24/06	3/25/06	4,149.70
232157	232157	2/27/06	3/25/06	4,149.70
232434	232434	2/28/06	3/25/06	4,080.78
232715	232715	3/1/06	3/25/06	4,054.50
233003	233003	3/2/06	3/25/06	2,585.88
233293	233293	3/3/06	3/25/06	3,775.26
				<hr/>
				109,921.80
Dana Trials				
229327		2/10/06	3/25/06	430.48
229328		2/10/06	3/25/06	308.84
229329		2/10/06	3/25/06	2,582.76
				<hr/>
				3,322.08
Toyotetsu Mid America, LLC (TTMA)				
DANA - Owensboro				
78093	78093	2/1/06	3/25/06	5,601.80
78436	78436	2/3/06	3/25/06	5,999.98
78866	78866	2/7/06	3/25/06	5,940.53
79030	79030	2/8/06	3/25/06	6,476.86
79201	79201	2/9/06	3/25/06	5,459.16
79365	38758	2/10/06	3/25/06	6,025.83
79538	79538	2/13/06	3/25/06	5,915.80
79723	79723	2/14/06	3/25/06	5,635.64
79891	79891	2/15/06	3/25/06	5,089.96
80139	80139	2/18/06	3/25/06	5,384.47
80312	80312	2/17/06	3/25/06	5,541.66
80502	80502	2/20/06	3/25/06	4,925.23
80671	80671	2/21/06	3/25/06	5,770.82
80833	80833	2/22/06	3/25/06	5,634.88
80997	80997	2/23/06	3/25/06	5,770.82
81160	81160	2/24/06	3/25/06	5,519.65
81323	81323	2/27/06	3/25/06	5,235.19
81485	81485	2/28/06	3/25/06	5,354.22
81654	81654	3/1/06	4/25/06	5,671.85
81839	81839	3/2/06	4/25/06	5,877.46
82005	82005	3/3/06	4/25/06	5,770.82
				<hr/>
				118,582.23

	Invoice	BOL #	Date	Due	Amount
DANA - Stockton	75848	75848	1/18/06	2/25/06	31,091.93
	76016	76016	1/19/06	2/25/06	30,850.43
	76198	76198	1/20/06	2/25/06	31,263.87
	76389	76389	1/25/06	2/25/06	30,819.93
	76555	76555	1/24/06	2/25/06	30,320.11
	76723	76723	1/25/06	2/25/06	29,485.43
	76887	76887	1/26/06	2/25/06	28,631.05
	77507	77507	1/27/06	2/25/06	30,300.29
	77225	77225	1/30/06	2/25/06	29,307.69
	77414	77414	1/31/06	2/25/06	29,307.69
	77578	77578	2/1/06	3/25/06	28,572.53
	77742	77742	2/2/06	3/25/06	27,166.05
	77908	77908	2/3/06	3/25/06	30,019.02
	78091	78091	2/6/06	3/25/06	30,019.02
	78264	78264	2/7/06	3/25/06	29,408.20
	78434	78434	2/8/06	3/25/06	29,488.70
	78439	78439	2/10/06	3/25/06	28,342.24
	78605	78605	2/10/06	3/25/06	28,302.85
	79027	79027	2/13/06	3/25/06	28,302.85
	79037	79037	2/14/06	3/25/06	25,526.19
	79197	79197	2/15/06	3/25/06	24,983.77
	79204	79204	2/16/06	3/25/06	24,728.61
	79363	79363	2/17/06	3/25/06	29,237.35
	79364	79364	2/8/06	3/25/06	443.94
	79557	79557	2/10/06	3/25/06	998.87
	79893	79893	2/20/06	3/25/06	29,262.31
	80078	80078	2/21/06	3/25/06	29,262.31
	80311	80311	2/22/06	3/25/06	29,566.69
	80473	80473	2/23/06	3/25/06	30,523.69
	80666	80666	2/25/06	3/25/06	22,852.44
	80832	80832	2/27/06	3/25/06	22,852.44
	80995	80995	2/28/06	3/25/06	21,941.00
	81119	81119	3/1/06	4/25/06	20,911.99
	81322	81322	3/2/06	4/25/06	21,638.88
	81326	81326	2/25/06	3/25/06	2,096.76
	81483	81483	3/3/06	4/25/06	22,786.38
					<hr/> 920,593.50
Consolidated - Toyotetsu					
DANA - Owensboro					249,430.29
DANA - Stockton					1,030,515.10
DANA - Trials					3,322.08
					<hr/> 1,283,267.47

AFFIDAVIT OF SERVICE

State of Ohio)
)
County of Hamilton)

Catherine E. Howard, being duly sworn, deposes and says:

1. I am over 18 years of age and am not a party to the above-captioned proceedings. I am employed by Taft, Stettinius & Hollister LLP, having offices at 425 Walnut Street, Suite 1800, Cincinnati, Ohio 45202.
2. I caused a true and correct copy of the Notice of Reclamation Demand to be served electronically upon all the parties on the Monthly Service List and the Special Service List and by ordinary mail, postage prepaid, on the parties on the attached service list on March 31, 2006, pursuant to the Administrative Order Establishing Case Management and Scheduling Procedures.

Sworn to before me this
31st day of March 2006

/s/ Catherine E. Howard
Catherine E. Howard

/s/ Kathleen M. Grote
Notary Public, State of Ohio

My commission expires: May 28, 2011

{W0680402.1}

A00619

A0619

SERVICE LIST

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Toledo, Ohio 43615
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Debtors

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33 Whitehall Street
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The BMC Group, Inc.
Attn: Dana Corporation Noticing
P.O. Box 952
El Segundo, California 90245-0952
Noticing Agent

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JONES DAY

NORTH POINT • 901 LAKESIDE AVENUE • CLEVELAND, OHIO 44114-1190
 TELEPHONE: 216-586-3939 • FACSIMILE: 216-579-0212

Direct Number: (216) 586-7079
 tawilson@jonesday.com

April 24, 2006

VIA REGULAR MAIL

Re: In re Dana Corporation, et al. —
Request for Information Supporting Reclamation Claims

To Dana Reclamation Claimants:

On March 3, 2006 (the "Petition Date"), Dana Corporation and its affiliated debtors (collectively, the "Debtors") filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"). The Debtors' chapter 11 cases are being jointly administered under the caption In re Dana Corporation, et al., Case No. 06-10354 (BRL), and are pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

The Debtors are in receipt of a reclamation demand made by you (either on your own behalf or on behalf of a client). As you should be aware, the Bankruptcy Court entered an order on March 29, 2006 (Docket No. 724) (the "Reclamation Order") establishing procedures for resolving the various reclamation claims asserted against the Debtors (each, a "Reclamation Claim"). Pursuant to paragraph 2(c) of the Reclamation Order, the Debtors are required, no later than 120 days after the Petition Date (unless extended by the Bankruptcy Court), to file a notice with the Bankruptcy Court identifying all Reclamation Claims and the amount, if any, that the Debtors determine to be valid for each such Reclamation Claim (the "Reclamation Notice"). Paragraph 2(g) of the Reclamation Order further authorizes the Debtors, in their sole discretion, to negotiate with reclaiming sellers (each, a "Seller") and to seek agreements with such Sellers to resolve their Reclamation Claims. The Reclamation Order previously was served on you. For your convenience, an additional copy of the Reclamation Order is enclosed.

The Debtors have begun the process of reviewing the Reclamation Claims that they have received. To assist the Debtors in (a) evaluating the Reclamation Claims in an expeditious manner, (b) preparing the Reclamation Notice and (c) developing potential proposals to resolve the Reclamation Claims, the Debtors request that all Sellers provide them with certain information in support of their Reclamation Claims (the "Supporting Information"). In particular, the Debtors request that each Seller provide the following information in electronic Excel spreadsheet format, on an account-by-account basis, with the following information for each invoice:

- 10 a. Vendor name;
- 20 b. Any alternative vendor names;
- 30 c. Vendor location;
- 40 d. Dana account number;
- 50 e. Identity of the Dana facility receiving the goods at issue;
- 60 f. Invoice date;

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 PITTSBURGH • SAN DIEGO • SAN FRANCISCO • SHANGHAI • SINGAPORE • SYDNEY • TAIPEI • TOKYO • WASHINGTON

EXHIBIT B

A00622

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JONES DAY

- 70 g. Invoice number;
- 80 h. Shipping date;
- 90 i. The date that the Debtors received the goods at issue;
- 100 j. Product description;
- 110 k. Part or serial number (one record per part/product);
- 120 l. Quantity;
- 130 m. FOB terms;
- 140 n. Applicable discounts;
- 150 o. Amount outstanding;
- 160 p. Currency; and
- 170 q. Total invoice amount.

The Debtors request that each Seller provide all of the Supporting Information as soon as possible — and no later than **May 15, 2006** — to expedite the review of its Reclamation Claim. Depending on the circumstances, the Debtors may request additional information or documents from certain Sellers, including copies of relevant contracts, invoices, purchase orders, change orders and the like.

Any failure to provide, or any delay in providing, the requested Supporting Information may result in a delay in the Debtors' review and reconciliation of your Reclamation Claim and may reduce the amount of your Reclamation Claim that the Debtors are able to validate. Moreover, the Sellers (and not the Debtors) ultimately have the responsibility to establish the validity of their Reclamation Claims. Accordingly, the Debtors believe that it is in a Seller's best interests to provide the Debtors with the Supporting Information requested herein to assist in the prompt resolution of these matters.

Please provide all Supporting Information to the Debtors in electronic form either (a) via electronic mail at rrobbins@alixpartners.com or (b) on disc sent to Dana Corporation, 4500 Dorr Street, Toledo, Ohio 43615, Attn: Richard Robbins. If you have any questions about the information requested, please contact either (a) me at the phone number and electronic mail address identified above; (b) Richard Robbins of AlixPartners at (419) 535-5368 or rrobbins@alixpartners.com; or (c) Carrienne Basler of AlixPartners at cbasler@alixpartners.com.

Thank you for your prompt attention to this matter.

Sincerely,



Thomas A. Wilson

cc: Donald W. Commons, Esq.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
Dana Corporation, <i>et al.</i> ,	: Case No. 06-10354 (BRL)
Debtors.	: (Jointly Administered)
-----X	

**AMENDED FINAL ORDER, PURSUANT TO SECTIONS 105(a), 362 AND 546(c) OF
THE BANKRUPTCY CODE AND BANKRUPTCY RULE 9019(b): (A) ESTABLISHING
PROCEDURES FOR RESOLVING RECLAMATION CLAIMS ASSERTED
AGAINST THE DEBTORS AND (B) GRANTING CERTAIN RELATED RELIEF**

This matter coming before the Court on the Motion of Debtors and Debtors in Possession, Pursuant to Sections 105(a), 362 and 546(a) of the Bankruptcy Code and Bankruptcy Rule 9019(b), for an Order: (A) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (B) Granting Certain Related Relief (the "Motion"),¹ filed by the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"); the Court having reviewed the Motion and the Affidavit of Michael J. Burns filed in support of the Debtors' first day papers (the "Affidavit") and having considered the statements of counsel and evidence adduced with respect to the Motion at a hearing before the Court on March 6, 2006 (collectively, the "Hearing"); the Court having entered its Order granting the Motion on March 6, 2006 (Docket No. 82) (the "Prior Order"), which was subject to the right of the subsequently-appointed Official Committee of Unsecured Creditors (the "Committee") to review and interpose objections; and the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2),

¹ Capitalized terms not otherwise defined herein shall have the meanings given to them in the Motion.

(c) notice of the Motion and the Hearing was sufficient under the circumstances and (d) in light of the circumstances, the requirements of Local Bankruptcy Rule 9013-1(b) that a separate memorandum of law be filed in support of the Motion is waived; and the Committee having reviewed the Motion and the Prior Order and having agreed with the Debtors on the modifications set forth in this Order; and the Court having determined that the legal and factual bases set forth in the Motion and the Affidavit and at the Hearing establish just cause for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED on the terms set forth herein. The Prior Order is amended and superseded in its entirety by this Order.

2. The Debtors hereby are authorized to resolve all Reclamation Claims in accordance with the exclusive Reclamation Procedures set forth below, which are hereby approved and authorized in their entirety:

- (a) Any Seller asserting a Reclamation Claim must satisfy all procedural and timing requirements under applicable law and demonstrate that it has satisfied all legal elements entitling it to a right of reclamation;
- (b) Any Seller asserting a Reclamation Claim must deliver a copy of its written reclamation demand to the Debtors, at 4500 Dorr Street, Toledo, Ohio 43615, to the attention of Donald W. Commons, Esq.. Upon receipt of any written reclamation demand, the Debtors shall serve a copy of this Order upon the Seller at the address indicated in its reclamation demand. Those parties previously served with a copy of the Prior Order shall be served with a copy of this Order by the Debtors as soon as practicable after the entry of this Order;
- (c) After receipt of all timely reclamation demands and an opportunity to review such demands — including, without limitation, whether the demand is subordinate to the prior rights of a holder of a security interest in the applicable Goods or the proceeds thereof — but, absent further order of the Court, no later than 120 days after the Petition Date (the "Reclamation Notice Deadline"), the Debtors, after consultation with the Committee, shall file a Notice (the "Reclamation Notice"), listing the Reclamation Claims and amount, if any, that the Debtors believe to be

valid for each such Reclamation Claim. The Debtors shall provide a draft of the Reclamation Notice that is as complete as is practicable to the Committee ten days prior to filing it with the Bankruptcy Court. The Debtors will serve the Reclamation Notice on the following parties (collectively, the "Notice Parties"): (i) the Office of the United States Trustee for the Southern District of New York (the "U.S. Trustee"), Manhattan Office, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Greg M. Zipes, Esq.); (ii) counsel to the Committee; (iii) each Seller that is subject to the Reclamation Notice at the address indicated in its reclamation demand; and (iv) counsel to the administrative agent (the "Agent") for the Debtors' proposed postpetition lenders;

- (d) If the Debtors fail to file the Reclamation Notice within the required period of time, any holder of a Reclamation Claim may bring a motion on its own behalf to seek relief with respect to its Reclamation Claim, but may not bring any such motion until the expiration of the Reclamation Notice Deadline;
- (e) All Notice Parties shall have the right and opportunity to object to the proposed allowance or disallowance of any asserted Reclamation Claim in the Reclamation Notice as set forth therein;
- (f) Any Reclamation Claim that is included in the Reclamation Notice and is not the subject of an objection within 30 days after service of the Reclamation Notice, shall be deemed a valid Reclamation Claim allowed by the Court in the amount identified in the Reclamation Notice; provided that all issues relating to the treatment of any such allowed Reclamation Claim shall be reserved;
- (g) Notwithstanding and without limiting the foregoing, the Debtors are authorized, but not required, to negotiate in their sole discretion with any Seller and to seek an agreement with any Seller to resolve its Reclamation Claim and the treatment thereof. If the Debtors and a Seller are able to agree on the validity, amount and/or treatment of the Seller's Reclamation Claim, the Debtors shall prepare a notice of settlement (the "Settlement Notice"), file it with the Court and serve such Settlement Notice on counsel to the Agent, counsel to the Committee, the U.S. Trustee and the Seller subject to the settlement at the addresses set forth in subsection (c) above. The Agent, the Committee and the U.S. Trustee shall have ten days from the date of the Settlement Notice to file with the Court an objection thereto (a "Settlement Objection"). Settlement Objections must be served so as to be received by the Debtors, the Debtors' counsel, the applicable Seller, counsel to the Agent, counsel to the Committee and the U.S. Trustee within the ten-day objection period;
- (h) If no Settlement Objection with respect to a Settlement Notice is timely filed and served, the Reclamation Claim at issue shall be allowed and

treated in accordance with the Settlement Notice without further order of the Court. If a Settlement Objection with respect to a Settlement Notice is timely filed and served, the parties may negotiate a consensual resolution of such objection to be incorporated in a stipulation filed with the Court (a "Settlement Stipulation"). Upon the filing of a Settlement Stipulation, the applicable Reclamation Claim shall be allowed and treated in accordance with the terms of the Settlement Stipulation without further order of the Court. If no consensual resolution of a Settlement Objection is reached within 30 days after the date of the Settlement Objection, unless such period is extended by mutual agreement of the Debtors and the party filing the Settlement Objection, the Debtors shall thereafter file a motion for the Court to resolve the Settlement Objection; and

- (i) Nothing in the Reclamation Procedures shall modify the automatic stay of section 362(a) of the Bankruptcy Code with respect to any Goods. As such, the Reclamation Procedures shall not alter in any way the procedures, standards and burden of proof applicable or required pursuant to section 362(a) of the Bankruptcy Code with respect to any attempt by a Seller to obtain possession of any of the Goods or otherwise to collect its Reclamation Claim. Without limiting the foregoing, no Seller shall be entitled to obtain possession of any Goods without first filing a motion with the Court for relief from the automatic stay or obtaining the prior express written consent of the Debtors. The Debtors and all other parties in interest reserve all rights to object to any such motion for relief from the automatic stay. Sellers shall be prohibited from seeking relief from the stay with respect to any reclamation demand until the time a Reclamation Notice is filed by the Debtors with respect to such reclamation demand or the Reclamation Notice Deadline otherwise expires.

3. The foregoing Reclamation Procedures are the sole and exclusive method for the resolution and payment of reclamation claims asserted against the Debtors. All Sellers are prohibited from seeking any other means for the resolution or treatment of their Reclamation Claims, including, without limitation: (a) commencing adversary proceedings against the Debtors in connection with any reclamation claims; (b) seeking to obtain possession of any Goods; or (c) interfering with the delivery of any Goods to the Debtors, subject to further order of this Court.

4. All adversary proceedings and contested matters in these cases asserting Reclamation Claims, whether currently pending or initiated in the future and whether or not

joined with other relief, except those proceedings initiated by the Debtors, the Committee or any other party in accordance with these Reclamation Procedures, are stayed and the claims asserted therein shall be resolved exclusively pursuant to the Reclamation Procedures set forth herein.

5. Nothing contained herein or in the Motion shall limit the Debtors' ability to make payments to creditors in accordance with any other orders of this Court, regardless of whether such creditors have asserted Reclamation Claims.

Dated: New York, New York
March 29, 2006

/s/Burton R. Lifland
UNITED STATES BANKRUPTCY JUDGE